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Directory of the American Society of Certified Public Accountants, January 1, 1925

American Society of Certified Public Accountants

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DIRECTORY

of

The American Society of Certified Public Accountants

Officers .. Directors .. Auditors

State Representatives .. Membership Roster

Constitution and By-Laws



The American Society of Certified Public Accountants

JANUARY 1, 1925

421 Woodward Building

Washington, D. C

DIRECTORY

of

The American Society of Certified Public Accountants

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The American Society of Certified Public Accountants

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Washington, D. C.

JANUARY 1, 1925

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- Alabama—Otto H. Schultz, C. P. A., American Trust Building, Birmingham.
- Arizona—Willis H. Plunkett, C. P. A., Box 1385, Phoenix.
- Arkansas—C. H. Kinard, C. P. A., National Bank of Commerce Building, El Dorado.
- California—William Dolge, C. P. A., 369 Pine Street, San Francisco.
- Colorado—Theodore J. Witting, C. P. A., 1030 Foster Building, Denver.
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- Georgia—Robert H. Eaton, C. P. A., Box 393, Savannah.
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George D. Wolf, C. P. A., Tribune Building, Chicago.
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- Iowa—A. H. Hammarstrom, C. P. A., 208-9 Weston Building, Clinton.
- Kansas—Stanley Spurrier, C. P. A., 1100 Bitting Building, Wichita.
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- Louisiana—Henry J. Jumonville, C. P. A., 506 Hibernia Bank Building, New Orleans.
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- Michigan—D. W. Springer, C. P. A., Ann Arbor.
- Minnesota—Clare L. Rotzel, C. P. A., 1034 McKnight Building, Minneapolis.
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- Nevada—George K. Edler, C. P. A., Reno National Bank Building, Reno.
- New Hampshire—J. Ben Hart, C. P. A., 875 Elm Street, Manchester.
- New Jersey—Frank G. DuBois, C. P. A., 1009-1010 Kinney Building, Newark.
- New York—John T. Madden, C. P. A., 32 Waverly Place, New York City.
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Homer A. Dunn, C. P. A., 37 West Thirty-ninth Street, New York City.
Paul Joseph Esquerre, C. P. A., 20 Vesey Street, New York City.
Charles S. McCulloh, C. P. A., 100 Broadway, New York City.
- North Carolina—George H. Adams, C. P. A., P. O. Box 1106, Charlotte.
- North Dakota—John A. Cull, C. P. A., 44 Edwards Building, Fargo.
- Ohio—Philip G. Ward, C. P. A., 315 Hanna Building, Cleveland.
- Oklahoma—Robert E. Garnett, C. P. A., 907-11 Tradesmen's National Bank Building, Oklahoma City.
- Oregon—W. D. Whitcomb, C. P. A., Porter Building, Room 316, Portland.
- Pennsylvania—W. R. Main, C. P. A., Packard Building, Philadelphia.
H. B. Scott, C. P. A., Oliver Building, Pittsburgh.

Philippine Islands—William W. Larkin, C. P. A., 308 Masonic Temple, Escolta, Manila.

Rhode Island—John J. Wall, C. P. A., 638 Hospital Trust Building, Providence.

South Carolina—A. C. Clarkson, C. P. A., Loan and Exchange Building, Columbia.

South Dakota—C. C. Crandall, C. P. A., 410 Boyce-Greely Building, Sioux Falls.

Tennessee—Edward S. Elliott, C. P. A., 816-817 Bank of Commerce Building, Memphis.

Texas—A. C. Upleger, C. P. A., First State Bank Building, Waco.

Utah—Walter E. Nissen, C. P. A., 1505 Walker Bank Building, Salt Lake City.

Vermont—Orris H. Parker, C. P. A., 16 State Street, Montpelier.

Virginia—A. Lee Rawlings, C. P. A., 407-12 Law Building, Norfolk.

Washington—E. G. Shorrock, C. P. A., 625 Central Building, Seattle.

West Virginia—Jesse L. Cramer, C. P. A., 19-20 Citizens Bank Building, Parkersburg.

Wisconsin—Carl Penner, C. P. A., 1302 Trust Company Building, Milwaukee.

Wyoming—Walter D. Batchellor, C. P. A., Box 1185, Cheyenne.

In Memoriam

Alexander Aderer, C. P. A. (N. Y.).
 Lawrence E. Brown, C. P. A. (Pa.).
 J. E. Caton, C. P. A. (Kans.).
 James W. Fernley, C. P. A. (Pa.).
 S. G. Gardner, C. P. A. (N. C.).
 W. T. Green, C. P. A. (W. Va.).
 Charles H. Highley, C. P. A. (Ga.).
 E. B. Jacobs, C. P. A. (Va.).
 Clarence R. Laws, C. P. A. (Mo.).
 Jacques Martin, C. P. A. (Okla.).
 Jarvis W. Mason, C. P. A. (N. Y.).
 Frank J. McDonald, C. P. A. (Tex.).
 Charles A. Pierce, C. P. A. (Iowa).
 Alexander Sinclair, C. P. A. (Mass.).
 Frank Simpson Smith, C. P. A. (Pa.).
 Philip Sohmer, C. P. A. (N. H.).
 Felix Ullmann, C. P. A. (N. Y.).
 Paul J. Wetzler, C. P. A. (Ind.).

MEMBERSHIP ROSTER

(Arranged Geographically)

(All members are Certified Public Accountants. Unless otherwise noted each member holds a C. P. A. certificate from the State in which he is listed.)

ALABAMA:

Birmingham—

W. J. Christian, 2218 Age Herald Building.

Otto H. Schultz, 1910-11 American Trust Building.

Mobile—

George T. Rosson, City Bank Building.

Montgomery—

Mayer W. Aldridge, 300 Dexter Avenue.

Robt. E. Troy, Bell Building.

Fort Payne—

Leon A. DuBois.

ARIZONA:

Bisbee—

Wm. E. Taylor (Colo.), P. O. Box 1793.

Phoenix—

Willis H. Plunkett, Box 1385.

Arthur John Smith, 206 Heard Building.

John W. Wagner, Room 3, Central Building, or P. O. Box 696.

Tucson—

James M. Lawton, Box 597.

ARKANSAS:

El Dorado—

Caddie H. Kinard, National Bank of Commerce Building.

Fort Smith—

Gilbert S. Gilbertson (Okla.), First National Bank Building.

Little Rock—

Geo. H. Abbott (Okla.), 201 Boyle Building.

Lyle B. Croft, 1001 South Trust Building.

Willis W. Findley, 401 Hall Building.

H. W. Henneglin, Southern Trust Building.

Stuttgart—

Sidney S. Chapman (Ga.).

Texarkana—

Victor E. Buron, Texarkana National Bank Building.

CALIFORNIA:

Glendale—

Edward Samuel Alexy, care of Milton C. Drisco, R. F. D. No. 2, Box 296 E.

Arthur W. Hutchinson, 518 Security Building.

Hollywood—

Samuel Bischoff (N. H.), 1517 Crescent Boulevard.

Long Beach—

R. S. McAllister, 405 East Sixteenth Street.

Los Angeles—

Bertha L. Aldrich, 511 Fay Building.
 Arthur H. Anderson 622 Loew's State Building.
 Edward L. Barette, Stock Exchange Building.
 Eugene M. Berger, 423 Pacific Finance Building.
 Clarence Sullivan Black, 935 Valencia Street.
 Wm. R. Blackman, 614-618 Stock Exchange Building.
 R. W. E. Cole, Van Nuys Building.
 Arville R. Cooper, 1110 C. C. Chapman Building.
 Valentine B. Espinoza, 922 Central Building.
 M. J. Gillis, Jr., 726 Black Building.
 Ernest E. Godfrey, 618 California Bank Building, 629 South Spring Street.
 Jesse A. Greenfield, Citizens National Bank Building.
 Albert Edward Hamilton, 935 Valencia Street.
 Warren P. Hill, 700 California Bank Building, 629 South Spring Street.
 John F. Horton, 234 I. W. Hellman Building.
 O. T. Johnston, 524 C. C. Chapman Building.
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 Wm. C. Kottemann, 510 West Sixth Street.
 Charles O. LaRue, 629 South Spring Street.
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 Charles Mackie, 340 West Avenue 45.
 A. D. Macleod, Van Nuys Building.
 Walter K. Mitchell, 714 H. W. Hellman Building.
 Harry W. Moore, Suite 220, Bartlett Building.
 Davis W. Morton (Wis.), 610 Hollywood Security Building.
 Oscar Moss, 604 Pacific Finance Building.
 Julius W. Paeske, 922 Central Building.
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 John L. Riemer, 293 Wholesale Terminal Building.
 Ernest L. Riley, 222 Story Building.
 Emanuel Rothman, 802 Union Bank Building.
 William H. Teasley, 293 Wholesale Terminal Building.
 H. Ivor Thomas, Suite 220, Bartlett Building.
 George M. Thompson, 604-606 Title Insurance Building.
 Harry Ira Weiner, 6333 Bonsallo Avenue.
 Walter C. Wright, 356 South Spring Street.
 Robert M. Zeitlin, Lane Mortgage Building, 208 West Eighth Street.

Monterey Park—

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 Andrew F. Sherman, The Oakland Bank Building.

Sacramento—

Chas. Lombard, Capital National Bank Building.
Edward Morrice, State Board of Control.

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San Francisco—

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C. M. Dawson, Hearst Building.
L. T. Diebels, 485 California Street.
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A. Frank Frink, 315 Montgomery Street.
W. A. Garlick, 411 Alexander Building.
Benjamin Hicklin, 369 Pine Street.
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Walter Hood, Standard Oil Building, Bush and Sansome Streets.
A. H. Huggard, 1321 Greenwich Street.
Edward B. Jordan, 433 California Street.
George J. Kasch, 325 Bush Street.
George R. Keast, 2 Pine Street.
Harold A. Kellogg, 485 California Street.
L. H. Penney, 315 Montgomery Street.
J. F. Prior, 120 Colon Avenue.
H. A. Starks, 411 Alexander Building.
Addison G. Strong, Standard Oil Building, Bush and Sansome Streets.
J. O. Sully, 260 California Street.
Homer H. Tooley, 726 Sutter Street.
H. R. Welle, 644 Mills Building.
Walther Wolf, 625 Market Street.
E. G. Wunner, 260 California Street.

Santa Barbara—

William H. Clarke (Nebr.), R. F. D. No. 1, Box 46.

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Oakley Ford Counts, 828 Seventeenth Street.
Richard Moore Crane, 401-4 U. S. National Bank Building.
F. J. Downie, 621 Foster Building.
Elwood Fink, 719 Colorado Building.
Clarence Franklin Helwig, Temple Court Building.
Thos. H. Lawrence, 1427 Franklin.
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Wm. D. Morrison, 434 U. S. National Bank Building.

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Theodore J. Witting, 1030 Foster Building.

CONNECTICUT:

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J. E. Kellner, 31 Elizabeth Street.

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Milton H. Friedberg, 494 Gurdon Street.

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S. Earl Shook, 945 Main Street.

Charles C. Wilson, 404 Fairview Avenue.

Devon—

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Hartford—

Warren M. Brown, 750 Main Street.

George F. Campbell, 353 Garden Street.

Chas. F. Coates, 750 Main Street.

Wm. Feinblum, 54 Church Street.

Seth Hadfield, 750 Main Street.

Henry Knust, 125 Trumbull Street.

M. E. Lerner, 750 Main Street.

Roy S. Mason, 50 Rosemont Street.

John H. Reid, 125 Trumbull Street.

Percy Rothwell, 750 Main Street.

Abraham Schaffman, 1026 Main Street.

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F. E. Soule, 750 Main Street.

Leonard M. Troub, 750 Main Street.

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Guy Cambria, 296 Main Street.

P. J. Goldner, High Street, Farm Hill.

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Anthony F. B. Becker, 31 Mead Street.

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Irville A. May, 129 Church Street.

Edward Irving Petze, 66 Norton Street.

Lewis Sagal, 152 Temple Street.

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George E. Curtis, 11 Mott Avenue.

Norwich—

Alex. H. Manes, 43 Broadway.

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Frank G. Butts (N. C.), 910-12 Investment Building.

Milton E. Carter (N. C.), 1331 Jefferson Street N. W.

F. S. Chappell (N. C.), Woodward Building.

Wm. Clabaugh, 1319 F Street, Suite 905.

F. R. Clute (N. C.), 1410 M Street N. W., Apartment 202.

Maurice Collins (N. C.), Executive Officer, Finance Department, U. S.

Veterans' Bureau.

Martin Wm. Cookerow (N. C.), Woodward Building.

James A. Councillor (Va.), 426 Woodward Building.

Clarence R. Cranmer, 308 Colorado Building.

Frank H. Crozier (N. C.), 1316 Euclid Street N. W.

C. V. Darby, Munsey Building.

John Wordsworth Dawson, 815 Fifteenth Street N. W.

Raymond M. Florance, 1319 F Street N. W.

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Alfred Henry Gilbert, P. O. Box 23.

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James B. Grice, Munsey Building.

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Frederick Juchhoff (N. C.), 1907 F Street N. W.

Jerome G. Kaufman (N. C.), 3027 O Street N. W.

Charles Kershenbaum (N. C.), 314 Transportation Building.

Glenn H. Leland (N. C.), Southern Building.

S. F. Levy, 1319 F Street N. W., Suite 905.

Edwin S. Linz (Wash.), Munsey Building.

J. R. Little (N. C.), 820 Southern Building.

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 Moore C. McIntosh, 1319 F Street N. W.
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 Lester A. Pratt (N. C.), University Club.
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 Clifford M. Stoy, Evans Building.
 Edward Thompson (Wash.), 428 Woodward Building.
 Miss Nettie A. Trail (N. C.), 901 Evans Building.
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 Louis Yurow (N. C.), 306 American National Bank Building.

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Miami—

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 Lewis A. Oates, Tatum Building, East Flagler Street.

St. Petersburg—

Sterling B. Bottome (Pa.), 178 Central Avenue.

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 Dameron Black, care of Lowry Bank and Trust Company of Georgia.
 Thomas W. Branch, Connally Building.
 Willis La Vern Chaffee (N. Y.), Palmer Building.
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 Ernest Clayton, P. O. Box 570.
 L. L. Davis, 1423 Atlanta Trust Company Building.
 Clifford R. Dawson, 801-2-3 McGlawn-Bowen Building.
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 E. F. Huff, 16 Carnegie Way.
 W. C. Jackson, 1423 Atlanta Trust Company Building.
 William H. James, 904 Atlanta National Bank Building.
 Mark Vernon Larned, P. O. Box 501.

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James Bingley Moore, 325 Connally Building.

Albert N. Patton (Ohio), 705 Haas-Howell Building.

Thomas S. Respess, Atlanta National Bank Building.

Alonzo Richardson, Atlanta Trust Company Building.

Edward Richardson, Atlanta Trust Company Building.

F. P. Rivers, 504-8 Hurt Building.

Charles F. Seeger, 504-508 Hurt Building, care of Kell, Seeger & Rivers.

Geo. N. Spring, 809 Forsyth Building.

Augusta—

Guy Scott Alexander, 1501-6 Lamar Building.

Victor Markwalter, 911 Marion Building.

Edward F. Taylor, care of Alexander & Taylor, Lamar Building.

Brunswick—

Wm. Giles Tyson, 1506½ Newcastle Street.

Macon—

J. M. McFerrin, 409 Bibb Building.

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Sidney T. Lee, care of Eaton, Saussy & Co.

Thos. J. O'Brien, Jr., 710-12 Liberty Bank and Trust Building.

Chas W. Saussy, P. O. Box 393.

T. W. Yager (Fla.), care of Eaton, Saussy & Co.

IDAHO:**Boise—**

Jeremiah W. Robinson, 1114 North Seventh Street.

Idaho Falls—

E. M. Blaylock, 202 Shane Building.

ILLINOIS:**Chicago—**

Robert John Aitchison, 10 South La Salle Street.

Forrest L. Ayer (Wis.), 146 West Twenty-seventh Street.

George Robert Bagley, 231 South La Salle Street.

John H. Balch, 310 South Michigan Avenue.

V. Frank Banta (Ind.), 134 South La Salle Street.

Roger M. Barbour, 865 Cornelia Avenue.

Elmer J. Bauer (Ohio), 922 Chicago Trust Building.

Stanley E. Beatty (N. C.), 2626 South Michigan Avenue.

Milton D. Block, 79 West Monroe Street.

Walter C. Blunk, 6123 Woodlawn Avenue.

S. Watts Bowker (Ind.), 360 North Michigan Avenue.

Joel Morgan Bowlby (Ind.), 110 South Dearborn Street.

Harry Boyack (Wis.), 105 South La Salle Street.

George H. Brewer, 7 South Dearborn Street, Room 1526.

C. M. Burlingame, 208 South La Salle Street.

Andrew L. Campbell (Ind.), 105 South La Salle Street, Room 1314.

CHICAGO—Continued.

- Patrick Joseph Carter, 105 West Monroe Street.
 William B. Castenholz, 79 West Monroe Street.
 Guy Irving Colby, 908 Chicago Temple Building, 77 West Washington Street.
 Frank E. Commiskey (Wis.), 111 West Monroe Street, Room 2037.
 Jonathan B. Cook, 208 South La Salle Street.
 Joseph B. Costello (N. C.), 69 West Washington Street.
 W. H. Cullen (Iowa), 105 West Monroe Street, Suite 1203.
 Mortimer A. Davis, 208 South La Salle Street.
 Herbert Dawson (Ind.), 1200 Tower Building.
 Paul O. Dittmar (Colo.), 7722 North Paulina Street.
 Geo. P. Ellis (Wis.), 30 North La Salle Street.
 Morgan R. Evans (Ind.), Room 502, 29 South La Salle Street.
 Edmund J. FitzGerald (Mass.), 160 North La Salle Street.
 Whitney B. Flershem, 30 North Dearborn Street.
 W. A. Forward, 1928 West Forty-sixth Street.
 Geo. E. Frazer (Wis.), 208 South La Salle Street.
 Henry Gadski (Ind.), 2037 Davlin Street.
 Joseph W. Galloway (Ind.), 6040 Dorchester Avenue.
 H. R. George (Wash.), 910 South Michigan Avenue.
 Jos. H. Gilby, 76 West Monroe Street.
 Stephen Gilman (Wis.), 2626 South Michigan Avenue.
 Alexander Richardson Grant, Room 1532, Union Trust Building, 7 South Dearborn Street.
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 D. Greenhalgh (Ind.), 4403 Sheridan Road.
 Louis G. Groebe, 818 Tribune Building.
 Guy Harry Gundaker, 708 Marquette Building.
 Samuel L. Gunther, 30 North Michigan Avenue.
 Christian Hansen (Ind.), 231 South La Salle Street.
 H. Archibald Harris (Ind.), 515 Marquette Building.
 Thos. B. G. Henderson (Wis.), 1715 Illinois Merchants' Bank Building.
 C. H. Hill, 3809 Lexington Street.
 Ernest Denison Hilton (Minn.), 110 South Dearborn Street.
 David Himmelblau, 76 West Monroe Street.
 J. A. Hinderlong (N. C.), 2626 South Michigan Avenue.
 Lee J. Howard (Okla.), 6905 Calumet Avenue.
 Z. L. Jensen (Ky.), 5 North La Salle Street.
 Fred S. Johnson, 79 West Monroe Street.
 Geo. P. Johnson (Ind.), 10 South La Salle Street.
 W. C. Kirby (Iowa), 105 West Monroe Street.
 Daniel E. Knowles (Ind.), 30 North La Salle Street.
 Howard Kroehl, 208 South La Salle Street.
 Charles Heinrichs Langer, 225 North Michigan Avenue.
 N. J. Lenhart, 231 South La Salle Street.
 James W. Love, Room 615, 30 North La Salle Street.

CHICAGO—Continued.

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Horace Manning (Wis.), Continental and Commercial Bank Building.
Louie Marks, 38 South Dearborn Street.
J. Arthur Marvin (Va.), 623 Marquette Building.
Chris M. Martin, 6210 Dorchester Avenue.
William E. Mason, Jr. (Ind.), 108 South La Salle Street.
Frederick C. Mau (Ind.), 231 South La Salle Street.
Robert M. McCracken (N. H.), 416 Mallers Building, 5 South Wabash Avenue.
Joshua Mendenhall (Minn.), 1715 Illinois Merchants' Bank Building.
Bernard Metal (Ind.), 10 North Clark Street.
Homer L. Miller, 1715 Illinois Merchants' Bank Building.
J. H. Millsaps (N. C.), 2626 South Michigan Avenue.
Wm. C. Moeller (Ind.), 5743 West Ohio Street.
Robert M. Morrison (Wis.), 708 Marquette Building.
Vincent Brennan Murphy, 1227 East Fifty-fourth Street.
Chas. W. Neill, 230 East Ohio Street.
Joseph T. O'Connor, 715 Webster Avenue.
Clarence E. Packman (Ind.), 6246 Harper Avenue.
William A. Patton (N. C.), 2536 East Seventy-third Street.
Robert E. Payne, 110 South Dearborn Street.
Frank Wasson Pendexter (Wis.), 1040 Continental and Commercial Bank Building.
Paul Whittier Pinkerton (Ind.), 30 North La Salle Street.
Jno. Taylor Postell, 223 West Jackson Boulevard.
Andrew J. Quigley (Wash.), 360 North Michigan Boulevard.
Alma M. Rasmussen (N. C.), 5 South Wabash Avenue.
Robt. W. Robb (Ind.), 110 South Dearborn Street, Room 1400.
Francis E. Roberts, care of Sears, Roebuck & Co.
Geo. W. Rossetter (Mo.), 111 West Monroe Street.
Frank J. Rothing, 79 West Monroe Street.
Jesse D. Scheinman (Wis.), 310 South Michigan Avenue, Room 749.
Geo. W. Schwartz (Ind.), 160 North La Salle Street.
F. L. Sivertson, 209 South La Salle Street.
Cecil B. Smeeton (Ind.), 35 North Dearborn Street.
Harold P. Snow (Mass.), 701 North Michigan Avenue.
A. G. Stockton (Ind.), 565 West Washington Street.
William Terry Sunley (Mich.), 2626 South Michigan Avenue.
William Sutherland (Wis.), 105 South La Salle Street.
John B. Tanner (Ohio), 2626 South Michigan Avenue.
Earl George Teeter, 332 South La Salle Street.
Leland E. Terry (Wis.), 4657 Malden Avenue, Apartment 2.
William Rodney Thompson (Wis.), 7040 Calumet Avenue.
Wm. W. Thompson, 7 South Dearborn Street.

CHICAGO—Continued.

Frederick A. Thulin (Ind.), 10 South La Salle Street.
 Paysoff Tinkoff, 310 South Michigan Avenue.
 A. W. Torbet (Minn.), 208 South La Salle Street.
 Arthur John Utter (Ind.), Room 737, 175 West Jackson Boulevard.
 Peter J. Vandenberg (Wis.), Room 1212, 79 West Monroe Street.
 Harry G. Westphaln, 501 City Hall.
 George D. Wolf (Ind.), 932 Union Trust Building.
 Harry H. Wolf (Ind.), 932 Union Trust Building.

Evanston—

F. Ralph Fisher (Wis.), 115 Kedzie Street.
 F. Louis Murphy, 1126 Church Street.

Joliet—

Florent Joseph Munchalfen, 506 Heggie Building.

National Stockyards—

Wm. E. Fink (N. C.), Live Stock Exchange, Room 58.

Oak Park—

Ennes C. Rayson, 174 North Harvey Avenue.

Ottawa—

Axel Heiberg, Court House.

Peoria—

Gilbert B. Geiger (Ind.), Lehman Building.
 H. W. Knauss (Ind.), 331 Peoria Life Building.

Rockford—

Edwin E. Jones (Ind.), Mead Building.
 Lester Witte (N. H.), care of Seidman & Seidman, Third National Bank Building.

INDIANA:

Evansville—

Daniel M. Fairchild, Ninth Floor, Citizens' Bank Building.

Fort Wayne—

O. Marahrens, 1204 Delta Boulevard.
 James F. Stutz (Mich.), 345 Arcadia Court.

French Lick—

Arthur Douglas Roberts (Wis.).

Indianapolis—

William A. DeHority, 809 J. F. Wild Building.
 Charles Edmund Freeman, 805 State Life Building.
 O. C. Herdrich, care of Herdrich & Boggs, 1014 Merchants Bank Building.
 Wm. M. Madden, 802 Meyer Kiser Bank Building, 128-30 East Washington Street.
 Duncan E. Pedigo, 607 Guaranty Building.
 John H. Pritchard, 702 Wulsin Building.
 Walter S. Randall, 722 Lemcke Building.
 H. A. Roney, State Life Building.
 Birney D. Spradling, 5 East Market Street.
 J. Gardner Wilson, 4546 North Pennsylvania Street.
 Arthur J. Wrege, 1508 Fletcher Trust Building.

Logansport—

Edward W. Kelley, 1118 Market Street.

South Bend—

Howard L. Chambers, 602-604 Citizens Bank Building.

John Raymond Coughlin, 542 Farmers Trust Building.

Lowell B. Curwin, 616 Sherland Building.

H. W. Fick, J. M. S. Building.

Frederick S. Willett, J. M. S. Building, Room 830.

Terre Haute—

Ira T. McGlone, 902 Citizens Trust Building.

IOWA:**Burlington—**

Chas. F. Sutor (Wis.), 615 Maple Street.

Clinton—

Albert H. Hammarstrom, 208-9 Weston Building.

Muscatine—

Ellwood A. Davis, 704 Walnut Street.

Sioux City—

Wm. Guthrie, 323-5 Davidson Building.

KANSAS:**Kansas City—**

Samuel W. Sinderson, 400 Brotherhood Block.

Topeka—

Wm. T. Newman, 205-7 Columbian Building.

Wichita—

Clinton H. Montgomery, Fourth National Bank Building.

Stanley Spurrier, 1100 Bitting Building.

KENTUCKY:**Covington—**

Clinton F. Gardiner (Ohio), 1730 Holman Street.

Lexington—

Wm. Alexander Hifner, Jr., 205 City Bank Building.

Louisville—

Benhard Bernstein, Inter-Southern Building.

Wm. Cotton, Inter-Southern Building.

H. M. Howson, 1465 South Second Street.

Irvin W. Imhof, 66 Eastview Avenue.

J. Elliott Maddox, 503 Lincoln Bank Building.

J. R. Mayes, 503 Lincoln Bank Building.

Martin J. McBride, 304 Inter-Southern Building.

R. S. McGlasson, 1404 Lincoln Bank Building.

M. B. McMullen, 1404 Lincoln Bank Building.

John Charles McNeil, care of Eugene Howard Co., Inter-Southern Building.

Murray—

Ewen B. Allbritten.

LOUISIANA:

Alexandria—

Paul J. Guepet, P. O. Box 457.
Sol Weil, 807 Guaranty Bank Building.

Baton Rouge—

H. T. Bourgeois, 411 Roumain Building.

New Orleans—

Emile Bienvenu, 1109 Hibernia Bank Building.
Mrs. Elsie H. Braddock, 5706 Catina Street.
Julien K. Byrne, 609 Canal-Commercial Bank Building.
George E. Conroy, 506 Hibernia Bank Building.
Clarence M. Doiseau, 4220 Dumaine Street.
Myron M. Goldman, Whitney Central Building.
Thos. B. Graham (Miss.), care of Internal Revenue Agent.
J. E. Guildry, 1021 Henry Clay Avenue.
John F. Hartmann, 300 Weiss Building.
Gordon M. Hill, 506 Hibernia Bank Building.
Henry J. Jumonville, 506 Hibernia Bank Building.
Wm. Leftwich, care of Vaccaro Bros. & Co.
R. J. Le Gardeur, 603-7 Carondelet Building.
Henry J. Miller, 501-2-3 Godchaux Building.
Louis H. Pille, Godchaux Building, care of Derbes, Cabellero & Miller.
Geo. A. Ruhl, 721 Whitney Central Building.
C. C. Sandoz, 815-817 Audubon Building.
Curtis F. Scott, 820 Whitney Central Building.
Archie M. Smith, Hibernia Bank Building.
P. J. Stouse, 1213 Carondelet Building.
George A. Treadwell, 503 Audubon Building.
Jay Calvin Van Kirk, 5024 Perrier Street.
Theo. U. Walgren, Whitney Central Building.
Thos. A. Williams, 1419 Carondelet Building.

Shreveport—

Lowery Verner Colvin, Ricou-Brewster Building.
Howard M. Snider, 1103-5 Slattery Building.
C. M. Pasquier, P. O. Box 984.
A. L. Tillotson, 815 Ardis Building.

MAINE:

Portland—

Curtis J. Birkenmayer, 20 Coyle Street.
Earle H. Cunningham, 135 Chadwick Street (Box 426).
Chester M. Foss, 806-7 Chapman Building.
Geo. M. Graffam, 415 Congress Street.
Richard A. Rhodes, 45 Water Street.

South Portland—

Fred S. Atwood, 43 Bowers Street.

MARYLAND:**Baltimore—**

Leslie W. Baker, 621 Munsey Building.
Wm. N. Bartels, 700 Equitable Building.
Thomas L. Berry, 929 Calvert Building.
Wilmer Black, 905 Garrett Building.
Robert W. Black, 905 Garrett Building.
John David Brawner, 1100 East Baltimore Street.
Charles W. Burton, Jr., Juneau Place and Canterbury Lane, Arcadia.
Charles Carroll Croggon, 1243 Calvert Building.
Hunter Ashlin Dykes, 1243 Calvert Building.
James Kay Eagan, 818 Equitable Building.
Owen H. Gawthrop, 1243 Calvert Building.
William A. Gillespie, Lexington Building.
Elmer L. Hatter, Citizens National Bank Building.
Charles L. Hehl, 927-929 Calvert Building.
Andrew Hunter, Jr., 910-11 American Building.
Orion Neely Hutchinson (N. C.), 1243 Calvert Building.
Julian A. Jenkel, 603 American Building.
W. A. Johnson, 215 Fidelity Building.
Raleigh T. Lilley, Calvert Building.
John B. Macnab, Morris Building, Charles and Saratoga Streets.
James McGarrow, 818 Equitable Building.
Herbert Collins Metcalfe, 110 Clay Street.
Alonzo Lee Miles (N. C.), 805 Continental Building.
Joseph Oliver, 911 Continental Building.
Raymond Carlisle Reik, 1243 Calvert Building.
Max Rudo, 818 Equitable Building.
Chas. H. Schnepfe, Jr., Equitable Building.
Henry Edw. Spamer, 700 Equitable Building.
Harry E. Spears, Twelfth Floor, Citizens National Bank Building.
Edward J. Stegman, 814 Equitable Building.
Sidney F. Veale (Mont.), Calvert Building.
William M. Wetzel, 308 Chestnut Avenue, Overlea.
James Lee Wroten, 3217 Carlisle Avenue.

Hagerstown—

Geo. E. Slaybaugh, Negley Building.

MASSACHUSETTS:**Beverly—**

Royal M. Cutler (N. H.), 25 Raymond Avenue.

Boston—

Frederick S. Antoine, 40 Court Street.
John J. Barry, 18 Tremont Street.

BOSTON—Continued.

Harold H. Bechtel, 185 Devonshire Street.
 Samuel L. Belson, Room 411, 161 Devonshire Street.
 Harry C. Bentley, 921 Boylston Street.
 George Lester Bishop, 68 Devonshire Street.
 Abraham Blackman, 456 Park Square Building.
 Geo. M. Blandford (N. H.), 53 State Street.
 Elbridge A. Bollong, 50 State Street.
 Walter L. Boyden, 6 Beacon Street.
 Albert Brown, 40 State Street.
 Rupert S. Carven, 132 Boylston Street.
 Arthur W. Cary, 200 Devonshire Street.
 Harvey S. Chase, 84 State Street.
 Frederick Bond Cherrington, 79 Milk Street.
 George S. Clarkson, 110 Tremont Street.
 Howard P. Cobb, Boston Chamber of Commerce Building.
 Herman B. Cohen (N. H.), 84 State Street, Suite 523-525.
 Edward P. Comins, 200 Devonshire Street.
 Herbert T. Davis, 426 Park Square Building.
 George N. Descoteaux (N. H.), 100 Summer Street.
 Charles Eugene Di Pesa, 40 Central Square, Room 604.
 Thos. B. Donnelly, Park Square Building.
 Hugh Dysart (N. H.), 89 State Street.
 Robt. Dysart, 40 State Street.
 Truman G. Edwards, 1015 Pemberton Building.
 James A. Elliott, Park Square Building.
 James H. Elliott, 40 Court Street.
 James J. Fox, 752 Little Building.
 Earle M. French, 100 Summer Street.
 Herbert F. French, 100 Summer Street.
 Chas. Gale, Old South Building.
 Edward Gibbs, Jr., 6 Beacon Street.
 James V. Giblein, 456 Park Square Building.
 James D. Glunts, 68 Devonshire Street.
 W. Chester Gray, 209 Washington Street.
 Ernest H. Griswold, 201 Devonshire Street.
 James W. Hall, 79 Milk Street.
 Horace C. Hartshorn, 50 Congress Street.
 William E. Hayes, 80 Boylston Street.
 Simon J. Helman, 40 Broad Street.
 Frederick L. Hewes (N. H.), 37 Westbourne Street.
 Wm. J. Hyde, 22 Kingston Street.
 Wm. H. S. Jarvis, 45 Bromfield Street.
 Wilbur A. Jordan, Jr., 100 Summer Street.
 Francis P. Kirk, 40 Central Street.
 Frank Jackson Langley, 176 Federal Street.
 Joseph LeVine, 101 Tremont Street.
 Daniel B. Lewis, Park Square Building, Suite 961.

BOSTON—Continued.

Joseph S. Luther, 18 Tremont Street.
Oswald Lyon (N. H.), 40 Court Street.
Harvard L. Mann, 60 State Street.
Clarence W. McGuire, 89 State Street, Room 95.
Edgar J. Mills-Price, 148 State Street.
Francis T. Monroe, 40 Central Street.
John Montgomery, 110 State Street.
Walter Sydney Morgan, Rooms 927-9, Tremont Building.
Orlando C. Moyer, 201 Devonshire Street.
Patrick J. Moynihan, 941 Park Square Building.
Augustus Nickerson, 961 Park Square Building.
Raymond E. Norton (Me.), 1132 Kimball Building.
Elisha F. Nunan, Rooms 604-611, 40 Central Street.
Ernest L. Osborne (N. J.), 11 Buckminster Street.
Kester J. Peers, 294 Washington Street.
Edwin L. Pride, 40 Central Street.
James F. Rollins, 31 State Street.
David B. Saunders (N. C.), 100 Summer Street.
Frederick A. Schmitter (N. H.), 100 Summer Street.
Clifford Eugene Scoville (N. Y.), 1501 Beacon Street.
Richard D. Seamans, 84 State Street.
Samuel Solomon, 68 Devonshire Street.
Gustavus H. Sparrow, 89 State Street.
Max Starr, 84 State Street.
Edward Steacie, 164 Federal Street.
Charles A. Stetson, 84 State Street.
Andrew Stewart, 50 State Street.
Samuel J. Stone, 27 School Street.
Sydney L. G. Sutherland (N. H.), 148 State Street.
Chas. H. Tuttle, 84 State Street.
N. H. S. Vincent, 49 Federal Street.
Harold Wald, 262 Washington Street.
Francis H. E. Walter, 50 Congress Street.
Leo Wasserman, 294 Washington Street.
Alvin T. Wilkinson, Eleventh Floor, Bankers Building.
Raymond D. Willard, 49 Federal Street.
George S. Wolper, 608 Pemberton Building.
Edward J. Woodworth, 31 State Street.

Brockton—

Hastings Hawkes, 33 Hampton Road.

Brookline—

Mrs. Gertrude L. Briggs, 187 Walnut Street.

Cambridge—

Charles E. Crowley, 211 Brattle Building.
Geo. H. Macbeth, 9 Story Street.

Charleston—

Daniel T. Cunningham, 17 Tremont Street.

Dorchester—

T. F. Gorham, 118 Saxton Street.

East Boston—

Tracy A. Dibble, 19 Orient Avenue, Orient Heights.

Framingham—

Roscoe H. Belknap, 40 Pleasant Street.

Gloucester—

Gilman C. Harvey, 3 Commonwealth Avenue.

Hyde Park—

L. W. Cluff, 710 Metropolitan Avenue.

Lynn—

Patrick F. Crowley, 14 Central Avenue.

John Thomas Drury, 128 Timson Street.

John J. Leonard, 14 Central Avenue.

Herbert W. Simmons, 14 Central Avenue.

Medford—

Percy W. Taylor, 75 Marion Street.

Melrose—

Thomas F. O'Brien, 118 Linwood Avenue.

New Bedford—

James P. Francis, Masonic Building.

J. Edward Moore, 33 Masonic Building.

Charles P. Sawyer, 33 Masonic Building.

Merton W. Swift, 222 Union Street.

Pittsfield—

Aaron J. Moyer, 100 North Street.

Quincy—

H. Forrest Kimball (Me.), 24 Pilgrim Parkway.

Roxbury—

Morris Goodman, 92 Devon Street.

Irving Pollay (N. H.), 10 Nazing Street.

George I. Tofias (N. H.), 249 Humboldt Avenue.

Salem—

Henry E. Sargent, 418 Essex Street.

Somerville—

Robt. S. Baker (N. H.), 25 Main Street.

Maurice M. Lindsay, 187 Pearl Street.

Springfield—

Walter W. Eaton, 318 Main Street.

Frederick J. Hillman, 31 Elm Street.

Waltham—

Charles W. Tucker, 45 Upton Road.

Watertown—

Miss Alice M. Hill, 178 Maplewood Street.

Wollaston—

Austin O. Uhl, 125 Willow Street.

Worcester—

Homer Atwood Lucas, 807 Main Street.

Frank B. Messenger, State Mutual Building.

MICHIGAN:**Ann Arbor—**

D. W. Springer.

Bay City—

Charles G. Touse, 209 Phoenix Block.

Bernard N. Ward, 435 Shearer Building.

Bronson—

H. Ruple.

Detroit—

George Davis Bailey, First National Bank Building.

Walter V. Bernard, 1315 Ford Building.

John M. Besemer, 815 Bates Street.

Clarence R. Bitting (Pa.), 8120 Jefferson Avenue, East.

Robert D. Bond (Tenn.), Federal Bond and Mortgage Building, 1442 Griswold Street.

J. Lee Boothe, 1423 Majestic Building.

Cyril N. Bullock, 1630 First National Bank Building.

Lorenzo Dale Burnell, 1382 Cadillac Avenue.

Ernest Bell Butler, 12823 Third Avenue.

William Butler, Comptroller Fisher Body Corporation.

A. J. Campbell, 1520 Pallister Avenue.

Robert Davidson, 1824 Dime Bank Building.

A. W. Ehrman (Ind.), 1315 Ford Building.

Thos. H. Evans, Dime Bank Building.

Albert H. Francis, 2617 W. Grand Boulevard.

Geo. R. Gibbs, 813-821 Free Press Building.

Fred T. Gies, 469 Insurance Exchange Building.

Albert J. Grundy, care of Grundy Audit Co., 1624 Dime Bank Building.

John W. Hall, 1630 First National Bank Building.

William B. Isenberg, 1412 Lafayette Building.

C. S. Johnson, 12489 Mendota Br.

Albert H. Kalbfleish, 108 Y. M. C. A. Annex.

George W. Kennedy (N. J.), 2660 Lawrence.

P. A. Kerr, care of Price, Soderman & Scobie, 542 Book Building.

Donald M. Kimball, 813 Washington Boulevard Building.

Pomeroy Ladue, 683 Prentiss Avenue.

Raymond A. Lemmon, 1402 Lafayette Building.

William Leslie, 821 Free Press Building.

W. T. McConnell, 1315 Ford Building.

John A. McDonald, 572 Penobscot Building.

Harry Howard Meisner, 1519 First National Bank Building.

Herman Merz, 2475 Leslie Avenue.

DETROIT—Continued.

Fred W. Morton, 1301 Majestic Building.
 Oliver H. Morton, 1301 Majestic Building.
 Wm. Joseph Murray, Ford Building.
 Carey Earle Neff, 12147 Northlawn Avenue.
 Winfield S. Osborn, 1327 Majestic Building.
 Edward T. Phenev (Ind.), 207 Hammond Building.
 T. L. Whitford Porte, 1630 First National Bank Building.
 Philip B. Price, 542 Book Building.
 Robert W. Rannie, Detroit Trust Company.
 A. Robertson, 2958 Cadillac Avenue.
 Marx P. Rosenthaler (Ill.), 1315 Ford Building.
 William C. Rowland, 1430 Penobscot Building.
 Louis Schneider, 709-710 Lafayette Building.
 Carl H. Seehoffer, 208 Lincoln Building.
 David Smith, 824 Ford Building.
 Wm. Arthur Smith, 1402 Lafayette Building.
 Axel S. Soderman, 542 Book Building.
 Frederic A. Tilton, 1630 First National Bank Building.
 John P. Toole, 1320 Lafayette Building.
 Robert L. Turner, 856 Book Building.
 Mervyn B. Walsh (N. H.), 617 Capitol Theatre Building, 120 Madison Avenue.
 Frank E. Webner, Penobscot Building.
 Remley B. Weeks, 3313 W. Euclid Avenue.
 Frank G. Widger, 952 Penobscot Building.
 Guy Harrison Wing (Ind.), 703 Ford Building.
 W. O. Winkler (Ind.), 1333 Cass Avenue.
 Richard H. Wolfe, 2-228 General Motors Building.

Flint—

Harry W. Burleson, 416 Industrial Bank Building.

Grand Rapids—

L. H. Heinke, 701 Michigan Trust Building.
 Wiley T. Lyon, 207-8 Fourth National Bank Building.
 F. B. Perrigo, 1210 Scribner Avenue.
 Walter H. Shultus, 400 Michigan Street N. E.
 William Robert Spratt, Jr. (Ind.), 401 Grand Rapids Savings Bank Bldg.

Highland Park—

Geo. N. Atkinson, 212 Connecticut Avenue.
 Arphaxad Foy, 39 Winona Avenue.
 Louis C. Slay, 182 Elmhurst Avenue.

Marquette—

Harry Allen Higgins (Ind.).

Port Huron—

Frank H. Jones, 1707 Sixth Street.

Saginaw—

Wm. Francis Robins, Bearinger Building.

MINNESOTA:**Duluth—**

Edw. W. Hooke (N. Y.), P. O. Box 223.

Minneapolis—

Albert B. Austin, 1203 Plymouth Building.

Harry Harper (Wis.), 650 McKnight Building.

John Kelley Raglan, 923-926 Lumber Exchange.

Clare L. Rotzel (N. Y.), McKnight Building.

Archibald F. Wagner, Security Building.

St. Paul—

Clarence W. Moore, 203 Dispatch Building.

MISSISSIPPI:**Greenwood—**

Nelson E. Taylor, 718 E. Jefferson.

Jackson—

H. S. McCleskey, Assistant Chief Inspector of State Auditing Department.

W. Q. Sharp, 505 National Bank Building.

Laurel—

A. C. Breckinridge, Central Avenue.

Meridian—

L. E. Crook, P. O. Box 284.

Natchez—

A. A. Hodge, North Pearl.

Vicksburg—

C. C. Denman, 1604 Cherry Street.

MISSOURI:**Kansas City—**

Miller Bailey, Commerce Building.

W. E. Baird, 712 Scarritt Building.

Parry J. Barnes, 816 Lathrop Building.

Thomas H. Brading, 816 Lathrop Building.

Francis R. Brodie, 816 Lathrop Building.

Tom C. Hansen, 404 Ridge Arcade.

Lester Hutchings, 816 Lathrop Building.

Wm. G. LaRue, 4017 Oak Street.

Harry E. Lunsford, 816 Lathrop Building.

Paul C. Nolan, 613 Ridge Arcade Building.

Robert Scott Osborne, 409 Continental Building.

J. Frank Pflug, 1111 Grand Avenue Temple.

E. J. Powell (Ind.), Commerce Building.

Frederick L. Thornton, 404 Commerce Building.

Norman L. Tromanhauser, 919 Walnut Street.

Francis A. Wright, 816 Lathrop Building.

St. Louis—

Chauncey Bela Adams, Boatmens Bank Building.

Joseph F. Coerver, 3638 Connecticut Street.

Sidney S. Cohen (Ind.), 926 Planters Building.

ST. LOUIS—Continued.

J. M. Neumayer, 3239 Hartford.
 J. H. O'Connell, 408 Pine Street.
 Ernst F. Wetteroth, Planters Building.
 Arthur C. Woods, 918 Federal Reserve Bank Building.

MONTANA:

Billings—

Ernest E. Murray, Northern Hotel Building.

Butte—

J. P. Callan, 10 First National Bank Building.
 W. Grant Hoage, 413 Metals Bank Building.

Great Falls—

Douglas N. Wilson, 519 Ford Building.

Helena—

William Andrew Logan, 90 State Capitol.

Miles City—

Alfred Joseph Rowland, P. O. Box 927.

NEBRASKA:

Lincoln—

Samuel H. Lesh (Ind.), Box 1263.

Omaha—

William Bryden (Iowa), 633 Securities Building.
 Emil Ganz, 434 Securities Building.
 Thomas B. Larsen, 2714 North Fifty-eighth Street.
 Henry C. Moeller, 805 Omaha National Bank Building.

NEVADA:

Pioche—

H. E. Freudenthal.

Reno—

George K. Edler, Reno National Bank Building.
 E. S. La Tourrette, P. O. Box 30.

NEW HAMPSHIRE:

Hanover—

H. C. Edgerton.

Manchester—

J. Ben Hart, 875 Elm Street.

Nashua—

Clarence H. Wright, 5 Baldwin Street.

NEW JERSEY:

Arlington—

Frank B. W. Hutton (N. C.), 785 Kearney Avenue.
 Frank Samuelson, 27 North Midland Avenue.

Bloomfield—

Wm. F. Ackerson (N. C.), 397 Berkeley Avenue.

Burlington—

J. Milton Baker, 230 York Street.

Camden—

Fred K. L. Mead, Temple Building.

Clifton—

Wm. J. Wilckens, 107 Hadley Avenue.

East Orange—

Edward R. Conant, 30 South Parkway.

George C. Mortlock (Mich.), 194 Central Avenue.

Elizabeth—

Edwin Ellett Gano, 605 Westminster Avenue.

James M. Lewis, 1210 Fairmount Avenue.

Englewood—

Harold Gibbs Hutchinson (N. Y.), 61 West Palisade Avenue.

Hackensack—

A. Geo. L. Baines, 213 Main Street.

Hasbrouck Heights—

Byron C. Willcox, 84 Burton Avenue.

Hoboken—

Harry Weinberg, Steneck Trust Building, P. O. Box 185.

Jersey City—

James H. Botz (Mich.), 105 Hudson Street.

Vincent B. Haggerty (Conn.), 156 Armstrong Avenue.

Montclair—

Arthur D. Hammond (N. C.), 97 Elm Street.

Newark—

Albert A. Adler, 790 Broad Street.

Percy Block, 195 Plane Street.

John A. Conlin, Essex Building.

W. M. Coursen, 784 Broad Street.

Frank Goelet Du Bois, 1009-1010 Kinney Building.

Manuel Hoenig, 9 Clinton Street.

Ernest A. Howes (N. H.), 24 Clinton Street.

Samuel Klein, 207 Market Street.

Arthur Measures (N. H.), 142 North Ninth Street.

Gustave O. Mortenson, 31 Clinton Street.

Edward L. Peppel, 51 Oakland Terrace.

Abraham H. Puder, 31 Clinton Street.

Henry S. Puder, Essex Building, 31 Clinton Street.

Miss Dora G. Roworth, 790 Broad Street.

North Bergen—

Joseph C. Murphy (N. H.), 1437 Ridgley Street.

Nutley—

John W. Armstrong (N. H.), 17 Paterson Avenue.

George H. Schutte (N. C.), 40 Wharton Avenue.

Passaic—

Hilarion A. D. Farrell (N. Y.), 625 Main Avenue.

Paterson—

Wm. Surosky, 160 Market Street.

James F. Welch, 129 Market Street.

Plainfield—

Alfred Luery (N. H.), 809 Clinton Avenue.

Ridgefield—

Carl W. Wright (Mass.), Morse Avenue.

South Orange—

Richard A. Hartz (N. C.), 343 Richmond Avenue.

Elmer B. Yale, 301 South Ridgewood Road.

Trenton—

Archibald W. Brown, 834 Riverside Avenue.

J. S. Teunon (N. H.), 229 East Hanover Street.

West Englewood—

Alfred M. Lust, 458 Maitland Avenue.

Westfield—

George F. McCarthy (Conn.), 447 Everson Place.

West Hoboken—

Maurice V. Genes, 245 Central Avenue.

West Orange—

C. P. King, 25 Harvard Terrace.

NEW YORK:

Albany—

Brace M. Gallien, 35 State Street.

Amsterdam—

Albin D. Strandberg (N. H.), 25 McClellan Avenue.

Binghamton—

U. S. Greene (Ind.), The Morning Sun Building.

Joseph Henry Kalmbacher (Ky.), 316 Security Mutual Building.

Bronx—

Benjamin Blattner, 901 Prospect Avenue.

Louis S. Grumet (N. C.), 1307 Nelson Avenue.

Brooklyn—

Samuel Basescu (N. C.), 2831 West Thirty-second Street.

Hugh H. Begley (Conn.), 1612 Broadway.

John Edward Cooper (N. J.), 10 Westminster Road.

Harold H. Diamond (N. H.), 167 Van Buren Street.

Tobias Klein (N. H.), 1078 East Twenty-fourth Street.

Harry Osborn Leete (N. H.), 1158 East Thirty-second Street.

George Ridout (Oreg.), 6 Verona Place.

Samuel L. Spritzer, 232 Lynch Street.

Samuel Tarter (N. H.), 26 Court Street.

Simon Tipperman (N. C.), 1355 Fifty-seventh Street.

John J. Turner, 80 Livingston Street.

C. W. Wannan (Conn.), 1071 East Twenty-first Street.

Buffalo—

Lewis Hunter Allen, Genessee Building.

Percival Gaines Bixby (Ind.), Marine Trust Building.

Edwin E. Leffler, 188 Taunton Place.

William Harry Wilson (Ohio), Tenth Floor, Walbridge Building.

Elmhurst, Long Island—

Anthony G. Hollis (N. H.), 58 Ithaca Street.

Far Rockaway—

Maxwell Schaller (N. H.), 2510 Collier Avenue.

Forest Hills—

Arthur Douglas McKenzie, 7541 113th Street.

Lynbrook, Long Island—

Jos. Byron Stamp, Jr., 3 Devon Street.

Newburgh—

James E. Nugent, 56 Second Street.

New York—

Herbert S. Ackerman (Ind.), 35 Warren Street.

James R. Adams, 110 East Forty-second Street.

William M. Affelder (N. H.), 51 Wall Street.

Philip Francis Alther, 225 Fifth Avenue.

James L. Andrews (N. J.), 350 Madison Avenue.

Burnham Asch, 342 Madison Avenue.

Robert Atkins, 347 Madison Avenue.

Keith L. Baker, 52 Wall Street.

Alexander S. Banks, 50 Church Street.

Harold B. Barnett (N. C.), 42 Broadway.

James Barr, 270 Madison Avenue.

William R. Basset (N. J.), 347 Madison Avenue.

P. E. Basson, 350 Broadway.

A. Henry Baum, 33 West Forty-second Street.

Jacob Behrens (N. C.), 42 Broadway.

Ernest Wm. Bell (Ind.), 72 Pine Street.

Hermon F. Bell, 110 William Street.

William H. Bell, 37 West Thirty-ninth Street.

Jacob Bennett, Fisk Building, Broadway at Fifty-seventh Street.

David Berdon, 358 Fifth Avenue.

George L. Bergen, 55 Liberty Street.

Albert D. Berning (Ohio), 27 Cedar Street.

William Bernstein, 25 West Forty-third Street.

Robert J. Berran, 111 Broadway.

Samuel Berson, 233 Broadway.

William Purcell Bickett (Mo.), 37 West Thirty-ninth Street.

Charles Edw. Bieth, 130 West Forty-second Street.

Morris Blumenstock, 110 East Forty-second Street.

Cletus W. Bourke (N. H.), 15 Park Row.

Charles G. Bourne (Ind.), 50 Church Street.

Archibald Bowman (Ohio), 366 Madison Avenue.

Guy Henry Brockelbank (Ind.), 51 Chambers Street.

Albert A. Brody, 347 Fifth Avenue.

Arthur A. Brody, 102 Madison Avenue.

Ernest A. Brown (N. H.), 347 Fifth Avenue.

Armand L. A. Bruneau, 108 Fulton Street.

Edward R. Burt (Ill.), 149 Broadway.

Thos. W. Byrnes, 52 Wall Street.

NEW YORK—Continued.

James Cameron (Ky.), 50 East Forty-second Street.
 Arthur Hazelton Carter, 37 West Thirty-ninth Street.
 Clarence H. Carter, 154 Nassau Street.
 Sherman Abbott Cash (N. H.), 50 Broad Street.
 Chester P. Child, 17 East Forty-second Street.
 Morris Citrin, 1 Madison Avenue.
 Albert I. Coe (N. H.), 50 Church Street.
 Emanuel Cohan, 507 Fifth Avenue.
 J. D. Cohen (N. H.), 87 Nassau Street.
 J. E. Cole (Ind.), 16 William Street.
 Leonard H. Conant, 709 Sixth Avenue.
 George R. Cooper (Ind.), 500 Fifth Avenue.
 Charles Howard Cox (Ind.), 280 Broadway.
 Harold R. Cronin, 1 Madison Avenue.
 John P. Cronin, 1 Madison Avenue.
 George M. Dallas, 37 West Thirty-ninth Street.
 George Dariff, 2544 Valentine Avenue.
 Leonard Samuel Davey (Colo.), 141 Broadway.
 Morton I. Davis, 949 Broadway.
 Clarence M. Day, 87 Nassau Street.
 F. William Deike, 130 William Street.
 Samuel Deutsch, 52 Vanderbilt Avenue.
 R. H. Dillingham, 149 Broadway.
 Alexander Dolowitz, 110 West Fortieth Street.
 Homer A. Dunn, 37 West Thirty-ninth Street.
 Bradley A. Dusenbury, 15 Park Row.
 Henry G. Eckhoff (N. H.), 41 Park Row.
 Emanuel M. Edelson (N. H.), 1540 Broadway.
 Jacob B. Elkins (N. H.), 309 Fifth Avenue.
 Emanuel Engel, 233 Broadway.
 Samuel L. Epstein, 115 Broadway.
 Paul Joseph Esquerre, 20 Vesey Street.
 Eric J. Everett (Ill.), 135 West Sixteenth Street.
 Edward Feinberg, 51 Chambers Street.
 Aaron Feinstein, 64 Fulton Street.
 Forrest Hamilton Figsby (Ohio), 27 Cedar Street.
 Max Fink, 233 Broadway.
 Frederick Fischer, Jr. (Conn.), 522 Fifth Avenue.
 George F. Forster, 15 Broad Street.
 Samuel Fox (Wis.), 220 West Forty-second Street.
 Joseph Frank, 305 Broadway.
 E. J. Fredell (Wash.), 30 Broad Street.
 W. E. Freeman, 80 Broadway.
 Hyman Freireich (N. H.), 152 West Forty-second Street.
 Charles Frost, 25 West Forty-third Street.
 Louis P. Galenson, 15 Park Row.

NEW YORK—Continued.

Edmund C. Gause (Pa.), 37 West Thirty-ninth Street.

Harry Geist, 1540 Broadway.

Joseph Getz, Columbia Trust Building, Fifth Avenue at Thirty-fourth Street.

Fenton Lewis Gilbert (Mo.), 27 Cedar Street.

Cecil Dashwood Giles (Conn.), 55 John Street.

Walter J. Gill, 331 Madison Avenue.

Isidor Ginsberg (N. H.), 41 Union Square.

A. I. Gladstone, 44 Beaver Street.

Frank Glenday (Ohio), care of Arthur Young & Co., 82 Beaver Street.

Louis Glickman (N. H.), Flatiron Building, 175 Fifth Avenue.

Harry M. Goldblatt, 44 Beaver Street.

Bertram Goldsmith, 7 Dey Street.

H. Ely Goldsmith, 105 West Fortieth Street.

Mrs. Harriet B. L. Goldstein, 52 William Street.

J. S. M. Goodloe, 50 Broad Street.

J. Pryse Goodwin (Ill.), 40 Exchange Place.

Abel Gottheimer, Columbia Trust Building, Fifth Avenue at Thirty-fourth Street.

Edward C. Gough, 50 East Forty-second Street.

Joseph Edwin Graef, 55 John Street.

Harold Dudley Greeley, 25 West Forty-third Street.

Harold Greenblatt, 1133 Broadway.

Leo Greendlinger, 13 Astor Place.

Frederick Wm. Greenfield, 507 Fifth Avenue.

Howard Greenman, 20 Vesey Street.

Aaron Greenspan, 299 Broadway.

Herbert S. Greenwood (N. J.), 2 Rector Street.

Harold B. Grouse (Mass.), 1790 Broadway.

Henry M. Haesloop (Ind.), 125 Park Avenue.

James Hall (Ill.), 366 Madison Avenue.

W. Vincent Hall, 67 Liberty Street.

Vivian Harcourt (Ohio), 49 Wall Street.

Arthur A. Hartmann (N. J.), 29 Broadway.

William C. Heaton (N. J.), 565 Fifth Avenue.

John J. Helmus, 565 Fifth Avenue.

Chas. Hecht, 300 Madison Avenue.

Charles E. W. Hellerson, 225 Fifth Avenue.

S. E. Henderson (Ind.), 342 Madison Avenue.

Morris M. Herman, 12 West Fortieth Street.

Herbert Hess (N. H.), 120 Broadway.

August A. Heuser, 709 Sixth Avenue.

Francis Wm. Hopkins, Jr., 126 Liberty Street.

H. C. Hopson (Wis.), 61 Broadway.

Charles H. Hubbell, 60 Wall Street.

Eugene R. Hudders (N. H.), 41 Union Square.

David Humphries (Ind.), 280 Broadway.

NEW YORK—Continued.

Alexander Hunter, 149 Broadway.
 Edward M. Hyans, 200 Fifth Avenue.
 Louis Immerman, 358 Fifth Avenue.
 Benjamin Jacobs, Hotel Ansonia, Seventy-third Street and Broadway.
 David B. Jacobs, 217 Broadway.
 I. Wm. Jacobs, 51 Chambers Street.
 Charles Jacobson, 110 West Fortieth Street.
 William B. Johnson, 43 Cedar Street.
 Louis I. Kane, 36 West Forty-fourth Street.
 Philip S. Kantor, 2700 Municipality Building.
 Samuel Kaplan (N. H.), 949 Broadway.
 M. Laurence Kaufman, 305 Broadway.
 Arthur W. Kenworthy (Ohio), 120 Broadway.
 Jacob Wm. Kera, 110 West Fortieth Street.
 Abraham Louis Kiebel, 25 West Forty-third Street.
 Frederick J. King, 519 West 189th Street.
 John H. Koch, 55 Liberty Street.
 Theodore Koehler, 1133 Broadway.
 Martin Kortjohn, 15 Park Row.
 Samuel Kraft, 1 Madison Avenue.
 Jacob Kromberg (Conn.), 1475 Broadway.
 Louis Kurzman (N. C.), 396 Broadway.
 Milton C. Lachenbruch, 250 West Fifty-seventh Street.
 Arthur F. Lafrentz, 100 Broadway.
 F. W. Lafrentz, 100 Broadway.
 Henry C. Lang, 36 West Forty-fourth Street.
 Norris Robert Lasher, 55 Liberty Street.
 Gordon Lee Leake (Ohio), 512 Fifth Avenue.
 Louis Leffler, 25 West Forty-third Street.
 Harry Lefker (N. H.), 291 Broadway.
 Frederick Dittmar Lehn (N. J.), 38 Park Row.
 Samuel D. Leidesdorf, 125 Park Avenue.
 Wm. Leslie (Ohio), 50 Church Street.
 Walter Arthur Levy (N. J.), 735 West 172nd Street.
 Daniel Levy (N. H.), Room 1901, Times Building, Forty-second Street and Broadway.
 Saul Levy, 32 Broadway.
 A. F. Lindberg (Pa.), 30 Broad Street.
 Joseph Lipshie (Conn.), 949 Broadway.
 Simon Loeb, 303 Fifth Avenue.
 Paul L. Loewenwarter, 522 Fifth Avenue.
 Clarkson E. Lord (N. J.), 342 Madison Avenue.
 Frank K. Lord, 342 Madison Avenue.
 Hermann E. Ludewig, 52 Vanderbilt Avenue.
 Chas. S. Ludlam, 37 West Thirty-ninth Street.
 Emil J. Lustgarten, 1475 Broadway.

NEW YORK—Continued.

Thos. L. Lynch (N. H.), 1 Madison Avenue.
Alfred N. Maas (N. H.), 1170 Broadway.
R. C. MacBain (Ohio), 25 Broadway.
J. Edw. MacDermott, 347 Madison Avenue.
Farquhar J. MacRae, 68 William Street.
John T. Madden, 32 Waverly Place.
John F. Mahoney, 154 Nassau Street.
Fred L. Main (N. J.), 149 Broadway.
Alexander F. Makay, 347 Fifth Avenue.
Julius Mandel (N. H.), 1394 Boston Road.
Anthony B. Manning (Conn.), 160 Broadway.
Albert Marcuson (Conn.), 515 West 184th Street.
Irving M. Marks, 110 West Fortieth Street.
Fred'k Marshall, 14 Maiden Lane.
Clarence A. Martin, 41 Park Row, Manhattan.
James Irving Mason (N. C.), 2 Rector Street.
Rudolph Mattis (N. H.), 100 East Forty-second Street.
Edwin E. McConnell (N. H.), 522 Fifth Avenue, Suite 425.
Charles S. McCulloh, 100 Broadway.
Winfield McKeon, 36 West Forty-fourth Street.
Frank Mesurac (N. H.), 15 Park Row.
Benedict S. Michaelson, 1 Madison Avenue.
Joseph J. Mitchell (Iowa), 503 Fifth Avenue.
S. Roger Mitchell, 366 Madison Avenue.
Arthur Paul Monk, 16 Exchange Place.
Robt. H. Montgomery, 110 William Street.
Moe Morris, 152 West Forty-second Street.
Isidore Moses (N. H.), 302 Broadway.
Charles Britain Mount, Jr., 50 Church Street.
Melbourne S. Moyer, 129 Front Street.
Chas J. Nasmyth (Conn.), 51 Chambers Street.
Samuel Newberger (N. H.), 38 Park Row.
Ira C. Nichols (N. J.), 24 Stone.
Fred T. Nicholson, 71 Broadway.
Richard E. Niederwiesen (Conn.), 149 Broadway.
J. P. Ostreicher, 220 Broadway.
M. J. Ostrow, 305 Broadway.
Leslie E. Palmer, 37 West Thirty-ninth Street.
Samuel D. Patterson, 141 Broadway.
Wm. D. Patterson (Ind.), 2 Rector Street.
Max L. Pearl, 15 Park Row.
Harry Pearlberg, 110 East Forty-second Street.
Charles W. Perry, 225 Fifth Avenue.
Michael Peyser, 1 Madison Avenue.
Knox B. Phagan (Ky.), 25 West Forty-third Street.
Theodore Phillips, Jr., 949 Broadway.

NEW YORK—Continued.

John J. Quinn (N. C.), 17 East Forty-second Street.
 John J. Quigley (Mass.), 247 Park Avenue.
 Adolphe Rafter, 1 Broadway.
 Maurice S. Regan (N. C.), 127 West 121st Street.
 Harry M. Rice, 100 Broadway.
 Willis B. Richards (Conn.), 347 Madison Avenue.
 Ira B. Robbins, 270 Madison Avenue.
 Edward Collins Robinson, 18 East 125th Street.
 Walter H. Robinson (N. C.), 52 William Street.
 Edwin J. Rock (Conn.), 1540 Broadway.
 Frederick C. Rohwerder, 37 West Thirty-ninth Street.
 Chas. W. Rolls-Warrington (Ind.), 56 Pine Street.
 Max Rolnik, 50 Church Street.
 Arthur H. Rosenkampff, 32 Waverly Place.
 Joseph Rosenthal, 51 Chambers Street.
 Emerson E. Rossmoore, 270 Madison Avenue.
 Jesse Rothman, 220 Fifth Avenue.
 M. H. Rothman (N. H.), 302 Broadway.
 William Sargent Salway, 154 Nassau Street.
 Arthur H. Sanders (N. H.), 225 Fifth Avenue.
 Conrad Sauer, Jr. (Aia.), 67 Wall Street.
 Max Scall (N. H.), 52 Pike Street.
 Frederick M. Schaeberle (Ohio), 30 Church Street.
 Jacob Schapiro, 165 Broadway.
 Louis Schapiro, 165 Broadway.
 Harry Alexander Scharf, 1540 Broadway.
 Isidore Schlanger (N. J.), 217 Broadway.
 John H. Schnackenberg, 299 Madison Avenue.
 Theodore I. Schneider (N. H.), 1140 Broadway.
 David Schoolman, 511 Fifth Avenue.
 Samuel B. Schweitzer, 200 Fifth Avenue.
 Harry F. Searle, 25 Broad Street.
 Henry L. Seidman, Fisk Building, Broadway at Fifty-seventh Street.
 William Arthur Shenton (N. H.), 30 Church Street.
 Louis Simonoff, 1 Madison Avenue.
 Gershom Smith (N. H.), 25 Broad Street, Room 1724.
 Harry Mason Smith, 120 Broadway, Room 1633.
 John Percy Smith (N. H.), 49 Wall Street.
 Frederic W. Squires, 25 Broad Street.
 Sol Steinberg, 347 Fifth Avenue, Room 603.
 Alfred J. Stern, 522 Fifth Avenue.
 John Dodd Stevenson, 225 Fifth Avenue.
 Andrew Stewart, 40 Exchange Place.
 William J. Struss, 130 William Street.
 X. Bender Tansill (Ind.), Room 906, Singer Building, 149 Broadway.
 Owen Stanley Thompson, 120 Broadway.

NEW YORK—Continued.

Louis Toll (N. H.), 277 Broadway.
Fred Tourin (N. H.), 522 Fifth Avenue.
Willbourn Dean Tripp, 15 Park Row.
Cole Trostler, 300 Madison Avenue.
Arthur S. Vaughan, 37 West Thirty-ninth Street.
Anthony G. Vellek, 141 West Seventy-third Street.
Nathan Wald (N. H.), 1170 Broadway.
Edmund Walker (N. H.), 247 Park Avenue.
Watson F. Ward, Jr. (Ohio), 20 Vesey Street, Room 910.
Philip J. Warner, 20 Vesey Street.
Roderick J. Watterston, 110 East Forty-second Street.
George H. Weber, 25 Broadway.
Henry M. Webster, 2 West Forty-fifth Street.
Jos. J. Wechsler, 291 Broadway.
David E. Weinberger, Suite 740, Marbridge Building, 1328 Broadway.
Charles F. Werber, 50 Church Street.
Archibald H. Whan (Ind.), 120 Broadway.
Harry Edward Wheeler (Mass.), P. O. Box 247, General Post Office.
James F. White, 33 West Forty-second Street.
Willis S. Whittlesey, 20 Vesey Street.
Geo. C. Williams (N. C.), 15 William Street.
Thos. N. Willins (Mo.), 30 Broad Street.
Ernest Willvonseder, 55 Liberty Street.
Frederick James Wilson, 30 Church Street.
Oscar Winkler, 19 West Forty-fourth Street.
Morley S. Wolfe, 522 Fifth Avenue.
Mark Wolff, 50 Madison Avenue.
Roy A. Wood, 43 Cedar Street.
Frederick W. Wulffing, 115 Broadway.
John Zimmerman (N. C.), 115 Broadway.

Pelham Manor—

W. D. Brash (Conn.), Esplanade at Lewis Street.

Rochester—

Wm. D. Lent-Koop (Conn.), 143 Genesee Park Boulevard.
Ralph W. Smith, 507 Ellwarrger and Barry Building.

Syracuse—

George E. Bennett, 1111 Madison Street.
L. R. Stelle, 931 Onondaga Bank Building.

Tonawanda—

Edward Charles Gruen, 36 Broad Street.

Utica—

Geo. Theodore Ballard, Kempf Building.
Arthur Wright (N. J.), 489 Genesee Street.

Watertown—

Howard Faulkner Farrington, Woolworth Building.
Ralph W. Peters (Mass.), Northern New York Trust Company Building.

NORTH CAROLINA:

Asheville—

John E. Wilson, 20½ Government Street.
W. H. Zimmerman, 15 Church Street.

Charlotte—

Geo. H. Adams, P. O. Box 1106.
R. C. Birmingham, 309 Queen Road.
Walter Charnley, 408 Kengston Avenue.
Jesse Lee Hoyle, 532 Jackson Avenue.
Paul D. Hutchinson, Scott, Charnley & Co.
Ellis L. Jackson, P. O. Box 731.
D. H. McCullough, Johnson Building.
Frederick Moore (S. C.), 10 Vail Avenue.
John B. Rodgers, 701-3-5 Independence Building.
G. G. Scott, P. O. Box 596.
John W. Todd, Johnson Building.

Gastonia—

John E. Eck, care of Eck & Stephens, Loftin Building.

Greensboro—

J. D. Hightower, P. O. Box 782.
Claude B. Vestal, Suite 720, Jefferson Building.

Lowell—

A. F. Dichtenmueller, care of Art Cloth Co.

Raleigh—

J. J. Bernard.
A. F. Bowen, P. O. Box 449.
Henry Burke (La.), care of The Bland Hotel.
Chas. N. Goodno, 201 Park Avenue.

Rocky Mount—

Geo. R. Dobie, 302 National Bank of Rocky Mount.

Wilmington—

Edward C. Craft, P. O. Box 552.

Winston-Salem—

Thomas L. Matlock, 722 Wachonia Bank Building.
Mortie M. Morgan, 2400 Liberty Street.

NORTH DAKOTA:

Fargo—

J. A. Cull, Edwards Building.

OHIO:

Akron—

Jacob S. Baruch, 403 Permanent Title Building.
C. G. Rausch, 510-511 Metropolitan Building.

Canton—

J. E. O. Feller, 308 New Vicary Building.

Cincinnati—

Reuben John Beaman, 409-413 Union Central Building.
J. W. R. Bradford (Ky.), 414 Walnut Street.

CINCINNATI—Continued.

Frank J. Crane, 902 First National Bank Building.
Carl Harmon Depue (Ind.), 850 Blair Avenue.
A. W. Hagemann, 1132 Olivia Lane.
Geo. F. Mansell, 518 First National Bank Building.
Leander Fredk. Ratterman, 201-202 Gwynne Building.
L. G. Rice, 2403-4 Union Central Building.
Robert B. Rouse (Ky.), 302-3 Mercantile Library Building.
Richard Smethurst, Jr., 705 Schmidt Building.
Robert B. Smethurst, 708 Frederick Schmidt Building.
Wm. Henry Stanley, Jr., 2404 Union Central Building.
John Elwood Wright, Union Central Building.

Cleveland—

Lester Wilbert Blyth, Union Trust Building, Thirteenth Floor.
Edwin W. Breyer, 1050 Leader News Building.
William E. Brunck, Union Trust Building, Thirteenth Floor.
Colin H. Clarke (Ind.), 808 Swetland Building.
Thos. Jos. Cook, 703 Cleveland Discount Building.
Walter A. Coy, 712 Park Building.
Alwin Charles Ernst, Union Trust Building.
Cecil E. Flanders, 439 Penton Building, West Third Street and Lakeside.
John Robertson Foster (Ind.), 552 Rockefeller Building.
Clarence E. Kaase (Ky.), 525 Hanna Building.
C. C. McConkie, Plain Dealer Building.
H. A. Mihills, care of Ernst & Ernst, Union Trust Building.
J. N. Patton, 758 Leader News Building.
Austin R. Porterfield (N. Y.), Federal Reserve Bank Building.
R. M. Roberts (Ind.), 2053 East Eighty-third Street.
Harry Clark Royal, Union Trust Building, Thirteenth Floor.
John D. Rusk, 515 Hanna Building.
Philip G. Ward, 315 Hanna Building.
Frank L. Zwemer (Ind.), 826 B. F. Keith Building.

Columbus—

Francis Marion Edmiston, 601-16 East Broad Street.
Harry A. Keller, 410 Guarantee Title and Trust Building.
W. E. Langdon, Huntington Bank Building.

Dayton—

Louis G. Battelle, 121 West Second Street.
John G. Griggs (Ky.), 800 American Building.
Mary Francis Peirce (Ill.), 400 Bruen Avenue.
Daniel W. Quinn (Ky.), Commercial Building.
Wm. A. Ullrich (Ind.), 712 Mutual Home Building.
Hugh E. Wall (Ind.), 523 Grafton Avenue.
James Hawley Youtsey (Ky.), 1004 Commercial Building.

Hudson—

Harry Hough (Ind.).

Lakewood—

Wm. I. O'Bryan (Ind.), 1253 Nicholson Avenue.

Lima—

William C. Hansbarger, 400 Business College Building.

Mansfield—

Owen P. Moore (Ind.), Box 14.

Mt. Vernon—

B. E. Hepler, Hope Engineering & Supply Co.

Portsmouth—

Jesse Knapp (Ky.), 426 Masonic Temple Building.

Toledo—

Martin J. Arft, 940 Ohio Building.

J. E. Hardman (Mich.), 1301 Elm Street.

John T. Swannick (Ind.), 1314 Second National Bank Building.

Warren—

Ralph F. Mateer (Ind.), Victory Building.

Youngstown—

Roy Thomas Bell, 404 Terminal Building.

Arthur L. Jones, Dollar Bank Building.

L. K. Randolph, 3805 Hillman Street.

OKLAHOMA:

Ardmore—

William J. Law, 214-215 Simpson Building.

Enid—

Robert L. Burel (Tenn.), 501 South Pierce Street.

McAlester—

Howard G. Struble, 519 East Adams.

Oklahoma City—

G. P. Balfour, State Capitol.

Robt. B. Benedict, Liberty National Bank Building.

Ford L. Billups, 917 Braniff Building.

Thomas F. Carey, 709 Braniff Building.

H. Nelson Cornell, 703-4 Tradesmens Bank Building.

M. C. Fox, 409-410 Grain Exchange Building.

Robt. E. Garnett, 907-11 Tradesmens National Bank Building.

Homer C. Hammonds, 703 Herskowitz Building.

Chas. Fred Miller, 531 Liberty National Bank Building.

Evans A. Nash, 436 West Twenty-first Street.

Fred Parkinson, State Capitol.

Okmulgee—

Arthur Jones, Masters-Furman Building.

Russell M. Riggins, Sixth Floor, Commerce Building.

Pawhuska—

Ladd H. Gambill, 410-411 First National Bank Building.

Ponca City—

Chas. E. Norton, 516 East Grand Avenue.

Tulsa—

L. E. Cahill, 1708 South Owasso.
Burney R. Clack, 207 Richard Building.
William L. Clark, Eighth Floor, Cosden Building.
Wm. Henson Davis, 1024 East Fifth Street.
E. J. Dowling, 441 Kennedy Building.
George Sumner Emery, 217 West Ninth Street.
P. W. Fitzkee, Kennedy Building.
Carlisle A. Fleetwood, New Wright Building.
W. O. Ligon, Jr., Cosden Building.
Marvin McCarthy, 1627 South Cincinnati.
Herman Muhlherr, Mayo Building.
Joseph A. Padon, Atco Building.
Hugh Middleton Rush, 438 Kennedy Building.
E. R. Willson, 920-22 Kennedy Building.
Barton E. Witchell, 804 Cosden Building.
E. F. Zumwalt, 918 Kennedy Building.

OREGON:**Baker—**

Roland G. Miles, Rand Building.

Medford—

E. M. Wilson, Liberty Bank Building, Room 216.

Portland—

A. C. Ellis, 1317 Northwestern Bank Building.
Conda J. Ham, 1517 Yeon Building.
J. W. Hanks (Wis.), 521 Corbett Building.
L. M. Koon, 813 Board of Trade Building.
Robert J. Leo, 572 Pittock Building.
William J. Piepenbrink (Calif.), Porter Building.
Seth L. Roberts, Northwestern Bank Building.
T. A. Rutherford, 320 Railway Exchange Building.
Alfred R. Sawtell, 218 Chamber of Commerce Building.
Arthur Stewart, 1427 Northwestern Bank Building.
Walter D. Whitcomb, Porter Building.
Alexander Young, 421-6 Henry Building.

PENNSYLVANIA:**Beaver Falls—**

James Thomas Jackson, 2205 Seventh Avenue.

Brookline—

Francis Murphey, 518 Kathmere Road.

Du Bois—

Robert A. Wood, 108 North Brady Street.

Harrisburg—

Roy Francis Godfrey, care of Main & Co., Kunkle Building.
James E. Lamb, 13-15 Masonic Temple.

Llanerch—

Patrick Jos. Daly (N. C.), 108 Spring Street.

Morrisville—

W. M. Wells (S. C.), Pennsylvania and Ridge Avenue.

Narberth—

Howard K. Srtickler, Montgomery and Bryn Mawr Avenues.

Norristown—

Dillwyn Parrish Blakely, 316 W. Fornance Street.

Norwood—

John Louis Ricker, 324 Chester Avenue.

Philadelphia—

J. N. Aitken, Jr., 897 Drexel Building.

Daniel Badger, Jr. (Ohio), 2033 Land Title Building.

Peter S. Barton (Ind.), 1421 Chestnut Street.

Chas. Birr (Okla.), 527 La Fayette Building.

Addison R. Brown, 1650 Real Estate Trust Building.

John M. Carson, 4537 North Nineteenth Street.

Thomas W. Evers, Drexel Building.

John Lewis Fulling (Ind.), 1622 Packard Building.

Herman Gerdau, 1619 Arch Street.

Paul S. Gibson, Land Title Building.

Horace P. Griffith, Franklin Trust Building.

John P. Hauch, 2129 North Uber Street.

Herbert R. Hemming, 2235 Fountain Street.

Edward H. Heilman, 1105 Land Title Building.

Richard L. Heverle, 1023-5 City Center Building.

D. Vincent Johnston, 1650 Real Estate Trust Building.

Gardner W. Kimball, Real Estate Trust Building.

Lawrence J. Klauder (N. J.), Schaff Building.

William R. Main, Packard Building.

Mary B. Niles, 1507 Finance Building.

Wm. H. Russell, Jr., 4809 Kingsessing Avenue.

Charles C. Smith, 3425 Powelton Avenue.

C. Sidney Smyth, 701 Bailey Building, 1218 Chestnut Street.

John D. Stinger, 1650 Real Estate Trust Building.

A. A. V. Thomson, 1608 Chestnut Street.

Charles W. Todd, 821 Weightman Building.

Robert Boone Vollum, 804 Perry Building, 16th and Chestnut Streets.

Harold A. Walburn (N. J.), 2018 Packard Building.

Oscar V. Wallin (Ind.), 6345 Ross Street.

Charles Weissinger, 145 North Sixteenth Street.

H. Winfield Wright, 927 Clinton Street.

J. Wilber Yeats (N. C.), 2216 Land Title Building.

Earl M. Young, 2023 Land Title Building.

Pittsburgh—

J. T. Alton, 131 Bigham Street.

Michael David Bachrach, Farmers Bank Building.

E. A. Ford Barnes, 1815 Union Bank Building.

Elmer E. Bauer, 801 Farmers Bank Building.

PITTSBURGH—Continued.

Virgil E. Bennett, 1515 Union National Bank Building.
Andrew H. Blass (N. H.), Andrew H. Blass & Co., 335 Fifth Avenue.
H. A. Boschert, Oliver Building, Room 732.
Thomas W. Chapman, 1200 Illinois Avenue, South Hills Station.
W. W. Colledge, 719 Farmers Bank Building.
M. C. Conick, 723 Farmers Bank Building.
Harry Coon, 719 Farmers Bank Building.
Thomas R. Corbin, 718 Farmers Bank Building.
James Morrison Cumming, Arrott Building.
Arthur J. Farber (Ind.), 6380 Morrowfield Avenue.
J. P. Gardner, 956 Union Trust Building.
W. H. A. Gould, 2373 Los Angeles Avenue.
Wm. B. Hanson, 400 Union Trust Building.
W. A. Hemphill, 7 Wood Street.
Calvin Hesse, 719 Farmers Bank Building.
Albert Lawrence Jacobs, 723 Farmers Bank Building.
Carl G. Jensen (Wis.), 235 Water Street.
Cyrus Kane, 2356 Sherbrook Street.
Thomas L. Keaney, 723 Farmers Bank Building.
Park H. Kelso, 311 Oliver Building.
Walter George Knauff, 721 Farmers Bank Building.
Wm. L. Little, 403 Diamond Bank Building.
Frank Wilbur Main, Farmers Bank Building.
Ross F. Marburger, 5904 Beacon Street.
James J. McGonigle, 252 South St. Clair Street.
John E. McGowan, 7629 Mulford Street.
Richard H. Mohler, Allen Bennett & Mohler, Union Trust Building.
James J. Mulvihill (Ind.), 210 Dunseith Street.
Albert M. Perkins, Oliver Building.
Spencer S. Purkiss, 718 Farmers Bank Building.
Edward K. Redfern, Saybrook Apartments, Craft Avenue.
Wilbur T. Richardson, 421 Wood Street.
Otto G. Richter, Farmers Bank Building.
Wm. Tyson Royston, 810 First National Bank Building.
Adrian F. Sanderbeck, 237 Fourth Avenue.
Albert L. Schneider, 1823 Tonapah Avenue, Beechview.
Edw. A. Schneider, 728 Lillian Street.
Harry B. Scott, Oliver Building.
Walter L. Sebring, 424 Eureka Street.
Chas. C. Sheppard, 307 Oliver Building.
H. Ivan Sloan, 104 West McIntyre Avenue.
Irwin C. Synder, Farmers Bank Building.
J. Rowland Speer (N. C.), 1200 Standard Life Building, 345 Fourth Avenue.
Leo J. Stephens (Calif.), 807 Benedum-Trees Building.
Henry W. Sweeney (Ill.), Faculty Club, University of Pittsburgh.

PITTSBURGH—Continued.

J. E. Sturm (Wash.), 230 Agnew Avenue, Carrick Boro.
 Harry Milton Turnburke (Ind.), 808 Commonwealth Building.
 John Watt, 248 Fourth Avenue.
 D. E. Weatherwax (Idaho), 701 Columbia Bank Building.
 Judson Oram Wible, 1167 Frick Building Annex.
 Frank A. Willison, Arrott Building.
 William A. Wood, Farmers Bank Building.

Reading—

Oscar Seymour Fishbach (Ind.), Berkshire Hotel.

Scottdale—

Donald C. Keister (Wis.).

Scranton—

Grant L. Bell (N. H.), 604 Traders National Bank Building.
 J. F. W. Heinbokel, Scranton Life Building.
 Nelson H. Prouty (Ind.), 909 Mulberry Street.

Swissvale—

W. D. Rush, 2120 Columbia Avenue.

Wilkes-Barre—

John S. Lloyd (Ind.), 612 Miners Bank Building.

York—

George Ralph Weitzel (N. C.), Security Building.

RHODE ISLAND:

Pawtucket—

Claude Ferguson, 120 Vine Street.

Providence—

Geo. W. Bugbee, 722 Independent Trust Building.
 Earl S. Clark, Hospital Trust Building.
 Miss Adele M. Emin, 157 Jewett Street.
 Wilfred L. Hagerty, 508 Turks Head Building.
 S. Geo. Hay, Hospital Trust Building.
 Edgar L. Myers (N. C.), 421 Hospital Trust Building.
 Geo. M. Rex, Hospital Trust Building.
 Ben I. Robinson, 55 Eddy Street.
 John J. Wall, Hospital Trust Building.

SOUTH CAROLINA:

Charleston—

W. F. Ostendorff, Liberty Bank Building.
 Oscar W. Schleeter, P. O. Box 715
 C. L. Vann, 313 Peoples Building.

Columbia—

Ormsby Pinckney Bourke, Liberty Building.
 A. Crawford Clarkson, Loan and Exchange Building.
 H. E. Gooding, 1221 Washington Street.
 John S. O'Brien, care of South Carolina Cotton Growers' Cooperative Association.

COLUMBIA—Continued.

George E. Olson, 520 King Street.
K. W. Parham, 1314 Richland Street.
Louis A. Searson, Liberty Building.
W. S. Sweeney, 1000 Loan and Exchange Building.
L. L. Wilkinson, Jr., 1329½ Main Street.

Greenville—

R. S. McIver, 42 McDaniel Avenue.
John M. Palm, Woodside Building.

Greenwood—

Braxton C. Wallace, Jr., Box 445.

Spartanburg—

H. S. Blanton, 402 Andrews Law Building.
Sidney P. Driscoll (Ga.), 228 West Hampton Avenue.

SOUTH DAKOTA:**Sioux Falls—**

C. C. Crandall, 410 Boyce-Greely Building.

TENNESSEE:**Chattanooga—**

Wilfred Schofield, 828 James Building.

Knoxville—

Walter M. Black, Burwell Building.
Robert L. Bright, 315 Empire Building.
Charles Moore, 821 North Fifth Avenue.

Memphis—

Lorenzo Lewis Bland, 1049-50 Bank of Commerce Building.
S. A. Cameron (Ala.), 1669 Forrest Avenue.
Marvin Orion Carter, 884-889 Shrine Building.
Edgar Jones Cheatham (Miss.), 371-3 Shrine Building.
Oliver P. Cobb, Bank of Commerce Building.
Taylor E. Cress, 1238-9 Bank of Commerce Building, P. O. Box 175.
W. A. Curry, 280 North Waldron Boulevard.
Edward S. Elliott, Bank of Commerce and Trust Building.
Fred E. Ivy, Bank of Commerce and Trust Building.
William H. Jackson, 825-827 Columbia Mutual Tower.
H. M. Jay, 1312-14 Bank of Commerce Building.
E. F. Leathem, 113 Monroe Street.
Charles S. Pond (Miss.), 290 Stonewall Place.
Walter H. Price (Iowa), 2006 Higbee Avenue.

Nashville—

T. A. Andrews, Stahlman Building.
James Graham, 55 Noel Building.
W. C. Slayden, 511½ Church Street.

TEXAS:**Amarillo—**

H. V. Robertson, Suite P, Western Building.

Beaumont—

Robt. T. Ronaldson, Box 279.

Cisco—

F. J. Huey, 910 Fifth Street.

Dallas—

Allen Gregory Bass, 1109 American Exchange National Bank Building.

Hugh M. Frye, care of Southern Methodist University.

Luke B. Garvin, Western Indemnity Building.

Andrew E. Merkle (N. Y.), Central Bank Building.

John S. Oglesby, 1912 St. Louis Street.

Charles H. Schoolar, 511-12 Santa Fe Building.

El Paso—

Percy W. Pogson, 723 Mills Building.

J. F. Selman, First National Bank Building.

Forth Worth—

E. J. Archinard, 608 Burk-Burnett Building.

David Burton Griffin, 501-2 W. T. Waggoner Building.

Francis E. Kepple (Okla.), P. O. Box 1857.

Houston—

Joseph L. Block, 325 Humble Building.

W. B. Ferguson, Great Southern Building.

M. W. Mattison, Humble Building.

W. H. Rankin, 1108-9 Union National Bank Building.

Adrian V. Seay, 216 Scanlan Building.

Wm. C. R. Stirton (N. H.), 904 Carter Building.

Tillman B. Trotter, 518 Second National Bank Building.

Palestine—

Herbert M. Hinzle, Spring Street.

San Antonio—

Rodney Barb Horton (Ga.), 301 Commerce Street.

Tyler—

James Rudolph Isleib, care of Upleger & Falk, P. O. Box 293.

Waco—

A. C. Upleger, First State Life Building.

Wichita Falls—

Thomas E. Allday, 1117 City National Bank Building.

T. B. Matthews, Jr., Box 1227.

C. E. Smith, 219-221 Staley Building.

UTAH:

Salt Lake City—

Joseph N. Casella (Colo.), Elks Club.

Walter E. Nissen (Colo.), 1505 Walker Bank Building.

VERMONT:

Montpelier—

Orris H. Parker, Heaton Block, 16 State Street.

VIRGINIA:**Craddock, Portsmouth—**

Stewart A. Steen, 4 Prospect Parkway.

Glade Spring—

Alexander T. Hull.

Lynchburg—

George E. Dement (N. C.), 2241 Rivermont Avenue.

A. T. Henderson, Peoples National Bank Building.

O. H. Tufts, Rivermont Avenue.

Norfolk—

Linwood E. Corson (Mass.), 616-617 Law Building.

Fred B. Hill, Law Building.

Edward R. Jones (Ind.), 445 Law Building.

B. A. McKinney care of Royster Fertilizer Co.

J. A. D. Parrish, National Bank of Commerce Building.

A. Lee Rawlings, 407-12 Law Building.

J. Beverly Redford, 523 West Thirty-eighth Street.

Robt. J. Walker, Dickson Building.

J. H. Wren, 812-16 Bankers Trust Building.

Pocahontas—

L. B. Crawford.

Portsmouth—

T. W. Mathews, Box 744.

Richmond—

T. Coleman Andrews, American National Bank Building.

J. M. Culbreth (N. C.), American National Bank Building.

Geo. T. Durham, State and City Bank Building.

William L. Elkins, State and City Bank Building.

Wm. McK. Evans, 609 Times Dispatch Building.

Chesley S. Goldston, care of A. M. Pullen & Co., 506 Atlantic Life Building.

T. D. Meriwether (Ohio), care of Ernst & Ernst, Richmond Trust Building.

Charles A. Peple, Federal Reserve Bank of Richmond.

Alfred Marvin Pullen, 506 Atlantic Life Building.

Guy M. Scott, care of A. M. Pullen & Co.

G. R. Steger (N. C.), 613 Richmond Trust Building.

WASHINGTON:**Aberdeen—**

J. W. Caunt, Finch Building.

Bellingham—

Reuben H. Gould, 420 Sunset Building.

Seattle—

Norman L. Burton, 1320 L. C. Smith Building.

Edward D. Caskey, 625 Central Building.

Will G. Clark, 412 Central Building.

Chas. S. Cowan, 310 White Building.

Pearce C. Davis, 1711 L. C. Smith Building.

SEATTLE—Continued.

William Fort-Jackson, 625 Central Building.
 Frederick Foster, care of E. G. Shorrock & Co., Central Building.
 Cameron E. Gordon, 1121 White Building.
 Wallace O. Greig, 2517 Second Avenue West.
 Arne S. Hansen, Leary Building, Rooms 916-18.
 F. L. Kerzie, 510 Maynard Building.
 Jay D. Kidder, 412 Central Building.
 W. B. King, 404 Thompson Building.
 Ernest Logan, Gould, Logan & Co., 479 Colman Building.
 William McAdams, 664 Empire Building.
 Jas. M. McConahey, 1049 Henry Building.
 Horace D. McGirr, 1121-1124 White Building.
 E. J. Miner, Central Building.
 Henry F. Moore, 1007 L. C. Smith Building.
 Albert V. Nelson, 663 East Forty-fifth Street.
 Samuel F. Racine, 923 Leary Building.
 James P. Robertson, 1121-24 White Building.
 E. G. Shorrock, 625 Central Building.
 Herbert Elles Smith, 1121 White Building.
 John W. Sparling, Central Building.
 Edward P. Tremper, Jr., 412 Central Building.
 George V. Whittle, 1820-24 L. C. Smith Building.

Spokane—

A. W. Morris, 1209-1214 Old National Bank Building.
 Louis F. W. Reinhard, Hutton Building.

Tacoma—

Geo. J. Busch, 1312 Puget Sound Bank Building.
 E. J. Calloway, 805 W. R. Rust Building.
 F. H. Mund, P. O. Box 1293.
 J. G. Thorstenson, W. R. Rust Building, Room 805.
 E. H. Webb, 620 North Ainsworth Avenue.

WEST VIRGINIA:

Charleston—

Samuel A. Blustein, 910 Kanawha National Bank Building.
 Norman S. Fitzhugh, Kanawha National Bank Building.
 Harry R. Howell, 305 Kanawha National Bank Building.
 David A. Jayne.
 W. C. Shinnick, Box 352.
 John P. Vaughan, Box 873.
 John Zimmer, 305 Kanawha National Bank Building.

Fairmont—

S. Chas. Steele, Professional Building.

Huntington—

E. C. Conley, 413-414 First National Bank Building.
 William O. Dickey, 707-8 First National Bank Building.

HUNTINGTON—Continued.

Okey K. Hayslip, P. O. Box 642.

Moses P. Morris, 2811 Fourth Avenue.

Clarence C. White (Ky.), P. O. Box 1041, 724 Fourth Street.

Morgantown—

Louis F. Tanner (N. H.), Monongahela Building.

Parkersburg—

Jesse L. Cramer, Citizens Bank Building.

WISCONSIN:**Beloit—**

P. G. Farrow (Ill.), care of P. B. Yates Machine Co.

Fond Du Lac—

Franklin W. Chadbourne, 96 Doty Street.

Green Bay—

Clifford I. Smith, 311 Minahan Building.

La Crosse—

Charles Norman Harrington, 409 South Fourteenth Street.

Madison—

Fayette H. Elwell, Elwell, Kiekhofer & Ray, 707 Beaver Building.

J. Currie Gibson, R. F. D. No. 6.

Stephen W. Gilman, University of Wisconsin.

James M. Hayden, 311 North Charter Street.

Karl F. McMurtry, 119 East Washington Street.

Manitowoc—

F. A. Yindra.

Mayville—

K. C. Ruedebusch, 125 School Street.

Milwaukee—

Henry C. Andersen, 601-603 Mayer Building.

Shepard E. Barry, 210 Wisconsin Street.

Clarence H. Benton, 1302 Trust Company Building.

Carl E. Dietze, 209 Grand Avenue.

Nelson Clarence Hall, 494 Cass Street.

B. A. Kiekhofer, 1302 Trust Company Building.

Ewald E. Kornitz, 916 Richard Street.

Hugo Kuechenmeister, 1243 Frederick Avenue.

Chas Merz, Route No. 5, Box 191.

Clarence Alfred Niquette, 120 Wisconsin Street.

Carl Penner, 1302 Trust Company Building.

Charles F. Sammond, 1302 Trust Company Building.

H. D. Sampson, 405 Loan and Trust Building.

J. G. Steele, First Wisconsin National Bank Building.

Asa Charles Waldron, 1005 Fratney Street.

Samuel S. Weil, 812 Railway Exchange Building.

Oshkosh—

George Thomas Graham, 169 Main Street.

Francis S. Lamb, 169 Main Street.

Racine—

Bernard F. Magruder, 1432 College Avenue.

Wauwatosa—

John Roscoe Stewart, 205 Warren Avenue.

WYOMING:

Casper—

Archer D. Lewis (Colo), P. O. Box 2001.

Charles H. Reimerth, 401 O. S. Building.

Cheyenne—

Walter D. Batchellor, 218 Citizens National Bank Building, P. O. Box 1185.

CUBA:

Havana—

William Putnam Field (Calif.), Pi y Margall 7.

GERMANY:

Berlin—

Edward Augustus Kracke (Ill.), 53 Franzoesische Strasse.

E. Elmer Staub (Pa.), care of Lybrand, Ross Bros. & Montgomery, 50-51
Inter den Linden.

HAITI:

Port au Prince—

Herbert W. Hipwell (N. Y.).

HAWAII:

Honolulu—

Edward V. Wright (Mass.), Waiy Building.

MEXICO:

Monterrey, Nuevo Leon—

Herbert Himes (Tex.), Apartado Postal 251.

PHILIPPINE ISLANDS:

Manila—

William W. Larkin, 308 Masonic Temple, Escolta.

Irineo J. Reyes, 803 Taft Avenue.

REPUBLIC OF COLOMBIA:

Bogota—

Thomas R. Lill (N. J.), Apartado 215.

**GEOGRAPHIC DISTRIBUTION OF MEMBERS OF THE AMERICAN
SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

As of January 1, 1925

Political Subdivision	Members	Political Subdivision	Members
Alabama	6	Nevada	3
Arizona	5	New Hampshire.....	3
Arkansas	8	New Jersey.....	47
California	75	New Mexico.....	---
Colorado	14	New York.....	333
Connecticut	31	North Carolina.....	25
Delaware	1	North Dakota.....	1
District of Columbia.....	63	Ohio	58
Florida	4	Oklahoma	34
Georgia	32	Oregon	14
Haiti	1	Pennsylvania	107
Hawaii	1	Philippine Islands.....	2
Idaho	2	Rhode Island.....	10
Illinois	122	South Carolina.....	17
Indiana	22	South Dakota	1
Iowa	4	Tennessee	21
Kansas	4	Texas	28
Kentucky	13	Utah	2
Louisiana	31	Vermont	1
Maine	6	Virginia	27
Maryland	34	Washington	36
Massachusetts	123	West Virginia.....	15
Michigan	75	Wisconsin	31
Minnesota	7	Wyoming	3
Mississippi	7	Foreign	6
Missouri	23		
Montana	6		
Nebraska	5		1549

ADDENDA

The following members have been added to the Roster of the American Society since January 1st. This includes all additions up to and including the 17th of January

Oliver P. Allen, 422 Candler Building, Atlanta, Ga.
 Vincent D. Allen, 2319 South Jefferson Street, Spokane, Wash.
 Elijah Bates (Ind.), 10911 Tacoma Avenue, Cleveland, Ohio.
 Paul A. Blanchard, 1815 Audubon Street, New Orleans, La.
 Otto I. Boekle, 815 Bates Street, Detroit, Mich.
 H. Leo Dalton, Second National Bank Building, Toledo Ohio.
 George W. Eckelberry, Commerce Building, Columbus, Ohio.
 Brice Harold Frazier (Tex.), P. O. Box 403, San Bernardino, Calif.
 Jerome I. Golinko, 205 West Thirty-ninth Street, New York City.
 Robert A. Hurst, Second National Bank Building, Toledo, Ohio.
 William D. Jones (Ind.), 11 South La Salle Street, Chicago, Ill.
 Lothar T. Konopak, Second National Bank Building, Toledo, Ohio.
 Joseph J. Mulhern (N. H.), 82 Hancock Street, Dorchester, Mass.
 Carl Burton Myers, 2027 Grande Avenue, Cedar Rapids, Iowa.
 James W. Oliver (N. C.), 42 Broadway, New York City.
 Edward Orenge (N. H.), Hudson Trust Building, Hoboken, N. J.
 Frederic Eugene Reeve, 40 Rector Street, New York City.
 C. E. Reinhardt, 4222 Thirty-second Street, Cincinnati, Ohio
 Chester S. Rohne, 232 Security Building, Pasadena, Calif.
 Ira W. Rubel (Ind.), 360 North Michigan Avenue, Chicago, Ill.
 David Sherman (N. H.), 1777 Monroe Avenue, New York City.
 Richard Smethurst, Schmidt Building, Cincinnati, Ohio.
 Wilbert A. Smith, 803 University Avenue, Muncie, Ind.
 William F. Smith, 509 First State Bank Building, Waco, Tex.
 Frank Solomon, 40 Broad Street, Boston, Mass.
 Earl E. Thomas, 420 Citizens Bank Building, Evansville, Ind.
 Herman S. Waldstein (Ind.), 127 North Dearborn Street, Chicago, Ill.
 Harry C. Wildner, 258 Palisade Avenue, Jersey City, N. J.
 Eric Wurfel (Ind.), 6440 Woodlawn Avenue, Chicago, Ill.
 Maxwell Zabelle, 205 West Thirty-ninth Street, New York City.
 Wilmer Zirkle (N. C.), 1835 East Eighteenth Street, Brooklyn, N. Y.

CONSTITUTION.**Article I.**

The name of this organization shall be The American Society of Certified Public Accountants.

Article II.

The object of this society shall be to protect the certificates of Certified Public Accountants granted by the States and other political subdivisions of the United States of America, to improve the standards of the accountancy profession, and to assist governmental authorities in regulating public accounting practice.

Article III.

Membership in the society shall be restricted to certified public accountants who hold certificates granted by the States or other political subdivisions of the United States of America. Any such certified public accountant may be admitted to membership in the society, provided his application is supported by evidence satisfactory to the Board of Directors.

Article IV.

Upon admission each member shall be entitled to a certificate of membership in this society, provided he shall agree in writing, prior to the receipt of such certificate, to surrender the certificate to this society in the event of his withdrawal from membership or the termination of his membership for any cause except death.

Article V.

The members of the society shall be classified by States and other political subdivisions, according to residence. Members residing in a foreign country shall be classified according to their residence at the time certificates were granted.

The members from each State or other political subdivision shall elect annually, from their members, a representative or representatives from that State or other political subdivision. Each State or other political subdivision where membership is less than 50 shall be entitled to one representative. A State or other political subdivision which has more than 50 members shall be entitled to one representative for each 50 members and to one representative for any membership remainder which is a major fraction of 50.

The State and other political subdivisions shall be grouped into districts as follows:

The first district shall be composed of the States of Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island.

The second district shall be composed of the States of New York and New Jersey.

The third district shall be composed of the States of Pennsylvania, Maryland, Delaware and the District of Columbia.

The fourth district shall be composed of the States of Ohio, Michigan, Kentucky, and West Virginia.

The fifth district shall be composed of the States of Illinois and Indiana.

The sixth district shall be composed of the States of Virginia, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, and Porto Rico.

The seventh district shall be composed of the States of Wisconsin, Minnesota, North Dakota, South Dakota, Nebraska, Iowa, and Colorado.

The eighth district shall be composed of the States of Missouri, Kansas, Oklahoma, Arkansas Texas, and Louisiana.

The ninth district shall be composed of the States of California, Nevada, Utah, Arizona, New Mexico, Hawaii, and the Philippine Islands.

The tenth district shall be composed of the States of Washington, Oregon, Idaho, Montana, Wyoming, and Alaska.

The representatives of the States and other political subdivisions of each district shall elect one director annually, excepting that the representatives of the States in the second district shall elect three such directors annually, provided however, that no member who is a resident of the same State or other political subdivisions as that of the retiring director may be elected a director except by unanimous vote of all the representatives in that district.

Article VI.

The directors shall elect annually, from the membership of the society, a president, five vice presidents, a secretary, and a treasurer. These officers shall serve for a period of one year and until their successors have been elected and have qualified, and all such officers shall be members of the Board of Directors by reason of such election.

Article VII.

Amendments to the Constitution or to the By-Laws of this society, which have been recommended by not less than twenty-five members or by a majority of the Board of Directors, shall be submitted to the members for a mail vote, and when approved in writing by a majority of the members shall be declared by the President to be effective.

BY-LAWS.

Article I.

Fiscal Year.

The fiscal year of the society shall end with the last day of August in each calendar year.

Article II.

Board of Directors.

It shall be the duty of the Board of Directors to conduct the affairs of the society. It shall be their duty to perform such acts as will carry out the objects of the society. To this end, they shall supervise the publication of a monthly magazine, to be known as "The Certified Public Accountant"; they shall take cognizance of all present and proposed legislation relative to the granting of the C. P. A. certificate, and shall take such action in respect thereto as in their judgment will further the objects of the society; they shall collect and consider evidence indicating that any holder of a C. P. A. certificate granted by a State or other political subdivision of the United States has committed any act which would be cause for the revocation of

his certificate, and if the evidence, in their opinion, justifies such revocation, they shall take action to assist the State Board in securing a trial and determination of the case, and if, in their opinion, the evidence justifies further procedure, they shall take action to assist the State in prosecuting the violator.

Article III.

Duties of Officers.

The officers shall perform the duties usually appertaining to the offices held and such other duties as shall be assigned to them by the Board of Directors.

Article IV.

Meetings of the Board of Directors.

The president shall call meetings of the Board of Directors whenever he considers it advisable, and, upon written request, signed by four directors, the secretary shall call such meetings. A quorum shall consist of seven members of the board.

Article V.

General Meetings.

Conventions and meetings of members or representatives shall be held when and where the Board of Directors may determine, and, upon the written request of fifteen representatives or fifty members representing at least ten States, the secretary shall call such meeting. The annual meeting of members shall be held in the month of September of each year. Provision shall be made for a meeting of the representatives at some time during each annual meeting.

Article VI.

Election of Representatives, Directors and Officers.

For the purpose of exercising individual membership privileges in the affairs of this society, each State or other political subdivision shall be considered a distinct unit.

The members in each State or other political subdivision, during the month of June in each year, shall nominate by mail, on ballots furnished by the secretary, the number of representatives to which the State or other political subdivision is entitled.

The members in each State or other political subdivision, during the month of July in each year, shall elect from the nominations so made, by mail, on ballots furnished by the secretary, the number of representatives to which the State or other political subdivision is entitled.

The elected representatives of the States or other political subdivisions in each district, during the month of August in each year, shall elect from their own number, by mail, on ballots furnished by the secretary, a director or directors. In voting for directors each representative shall indicate his first, second, and third choices. In case no person receives a majority of first choices, the votes shall be counted with a value of three points for first choice, two points for second choice, and one point for third choice.

The retiring Board of Directors shall hold a meeting the day previous to the annual meeting of members in each year. At the close of the annual

meeting of members in each year, the newly elected directors, at the call of the retiring president, shall hold a meeting to elect the officers of the society for the ensuing year and to transact such other business as may be necessary.

Vacancies in representatives, directors, or officers shall be filled in the same manner, except as to time, as regularly provided.

Article VII.

Auditors.

Three auditors shall be nominated and elected at the first session of each annual meeting by the members of the society present. The duties of the auditors shall be to audit the accounts of the society and the election returns.

Article VIII.

Offices.

This society shall maintain an office in the City of Washington, D. C., and at such other place or places as may be determined by the Board of Directors.

Article IX.

Fees and Dues.

The initiation fee shall be \$10.00, and it shall be remitted with the application for membership. The amount of dues to be paid by a member for the first fiscal year of his membership shall be that part of \$15.00 which represents the unexpired portion of the fiscal year, including the month in which the applicant is admitted to membership.

The dues to be paid by each member after the fiscal year in which admitted shall be \$15.00 per year, payable in advance.

The dues paid by each member shall include a subscription to the official organ of the society, "The Certified Public Accountant," for the period covered by the dues paid.

In the discretion of the Board of Directors, the annual dues may be reduced, but they may not be increased except by amendment of the By-Laws.

The secretary shall send a notice of annual dues to every member not later than October 1st in each year. If said dues are not received by the secretary on or before the succeeding November 1st, he shall send a second notice, and if they are not received by the secretary on or before the succeeding December 1st, he shall report the delinquents to the Board of Directors.

Article X.

Expulsion.

Any member who is reported by the secretary to the Board of Directors as delinquent in the payment of his dues, as provided in Article IX, may be dropped from the membership rolls by order of the Board of Directors. After a member has been dropped from membership, his membership status may be restored by a two-thirds vote of the full Board of Directors.

Any member whose C. P. A. certificate shall have been revoked by any State or other political subdivision may be expelled by the Board of Directors.

As amended on May 7, 1924.

The American Society of Certified Public Accountants

Woodward Building
Washington, D. C.

No.

Recorded

Date

I hereby submit my application for enrollment as a member of The American Society of Certified Public Accountants, the organization effected at a meeting held at Chicago, December 12, 1921, which organization is composed only of those holding C. P. A. certificates granted by States and other political subdivisions, and whose object is to protect said certificates against unfavorable influences of any kind. Ten dollars (\$10.00) is inclosed, which is for membership fee. Dues for the remainder of the fiscal year (ended August 31st) will be remitted upon receipt of bill from the society.

Name

(Print name as it should appear on Membership Certificate.)

Street address

City State

CERTIFICATE DATA.

Date of original certificate No. State

Subsequent certificates from

Signature

DETACH HERE.